

Application of Accounting Information Systems in Cash Receipt and Expenditure Procedures: A Case Study of Medan Health Midwifery Academy

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Abstract: This research aims to analyze the implementation of the accounting information system (AIS) in the cash receipt and expenditure procedures at the Medan Health Midwifery Academy. Cash management is a crucial aspect of maintaining the financial stability of educational institutions, thus an effective, efficient, and reliable system is needed. The research method used is a case study with a qualitative approach. Data was collected through interviews, observations, and documentation of the accounting processes occurring at the academy. The research results indicate that the accounting information system being applied is not yet fully integrated digitally, but it already includes standard procedures for recording cash transactions. There are weaknesses in internal control, especially in transaction verification and documentation that have not been fully digitized. Nevertheless, the finance management has been systematically and consistently recording in accordance with the fundamental principles of accounting. This study recommends the development of an integrated computer-based accounting information system to enhance efficiency, transparency, and accountability in cash management. The proper implementation of AIS is expected to assist academic parties in making faster and more accurate financial decisions.

Keywords: Accounting Information System, Cash Expenditures, Cash Receipts, Financial Management, Midwifery Academy

A. Introduction

The development of information technology has encouraged various organizations, including educational institutions, to adopt more integrated systems in their financial management (Warjiyono, 2023). One important aspect of the financial management system is cash inflows and outflows, which reflect the flow of funds in and out as a key indicator of financial stability (Bahruddin Umar Yakub, 2023). Errors in cash recording or control can have serious impacts on the transparency and accountability of the institution (Imsar, 2023).

Medan Health Midwifery Academy, as a private higher education institution in the health sector, has a significant responsibility in maintaining the continuity of its operational and financial aspects (Siti Nuridah Pasaribu, 2023). To achieve this, the implementation of an effective Accounting Information System (AIS) is essential to support the accurate, efficient, and well-documented recording of cash transactions (Dela Pratama, 2023). This system also assists in the preparation of relevant and reliable financial reports for both managerial and external purposes (Hendri Yahya Sahputra, 2024).

However, in practice, many educational institutions, including the Medan Health Midwifery Academy, still face challenges in the optimal implementation of the Accounting Information System (AIS). Issues such as the lack of trained human resources, insufficient digitalization of financial data, and weak internal controls in the cash cycle are still commonly found. Therefore, a thorough analysis is needed regarding how the accounting information system has been implemented in cash receipt and disbursement procedures, as well as the extent to which its effectiveness and efficiency support the financial management of the academy.

Although many previous studies have discussed the application of Accounting Information Systems (AIS) in general financial management, there are several gaps that have not been widely explored, namely. Research by (Kristeria, 2023) focus on trading companies, manufacturing, or hospitals. Research specifically examining the application of SIA in special educational institutions such as Midwifery Academies is still very limited. Research by (Djoharam, 2024) only studying the efficiency of information systems at a macro level, without examining in detail how the system affects specific procedures such as cash receipts and disbursements. There is a lack of case studies that illustrate the real application of accounting information systems in local or regional health education institutions, such as those in the city of Medan. There is also a scarcity of research comparing the effectiveness between manual procedures and digital-based information systems in the aspect of cash management in small to medium education institutions.

This research has several novel elements as follows. Focusing on the midwifery academy as the object of study, this is a new approach because previous studies were more commonly conducted at large universities or companies, rather than at specific vocational education institutions like the Midwifery Academy. Using a contextual case study approach in the field, this research provides the much-needed local insights for the development of institutional policies and digitalization in the health education sector in the region. In-depth analysis of cash receipt and disbursement procedures, this study not only examines the general implementation of accounting information systems (AIS) but focuses on the core financial procedures that are crucial in maintaining financial transparency and accountability of the institution. By evaluating the implementation and effectiveness of AIS on internal controls, this research

assesses to what extent accounting information systems can enhance internal control systems in the cash receipt and disbursement processes.

The purpose of this research is to analyze the implementation of accounting information systems in cash receipt and expenditure procedures. To identify constraints or obstacles in the implementation of these systems. To assess the effectiveness and efficiency of the system in supporting financial decision-making. The theoretical benefits of this research contribute to the development of studies in the field of accounting, especially in the application of AIS in educational institutions. Practically, it provides input to the management of the Medan Health Midwifery Academy in improving cash management systems and their accounting information systems. Academically, it serves as a reference for further research related to the topic of accounting information systems and cash management.

B. Methods

This research uses a qualitative descriptive approach with a case study method (Umi Kalsum, 2024). This approach aims to obtain an in-depth overview of the implementation of the accounting information system (AIS) in the cash receipt and expenditure procedures at the Medan Health Midwifery Academy. This type of research is descriptive qualitative, which aims to systematically, factually, and accurately describe the existing facts in the field, particularly related to the accounting information system applied in cash inflow and outflow activities (Putri Syahri, 2024). The research was conducted at the Medan Health Midwifery Academy, during a certain period (Januari – Maret 2025), in accordance with the data collection needs and access to information. The subjects of this research include the Head of the Finance Department, accounting staff, and cashiers. Users of the accounting information system (if any, such as computer operators or administrative staff). The sources of data in this research are primary data obtained through direct interviews with relevant parties, observations of the systems and procedures used, as well as internal documentation. Secondary data is obtained from supporting documents such as financial reports, SOP (Standard Operating Procedure), cash transaction evidence, and accounting information system manuals.

Furthermore, the data collection technique in this research is direct observation, where the researcher observes the flow of cash receipts and expenditures as well as the application of the accounting information system in that process (Dahlia, 2024). Next, in-depth interviews are conducted in a structured/semi-structured manner to extract information from key informants. Subsequently, documents are collected to analyze documents related to systems, procedures, and financial transactions.

Data analysis in this research was conducted qualitatively with the following steps (Putri Nurhida Harahap, 2024). Data reduction, filtering relevant data from observations and interviews. Data presentation, organizing data in the form of

narratives, tables, or flow diagrams to facilitate understanding. Conclusion drawing, determining the extent to which the accounting information system supports efficiency and effectiveness in cash inflow and outflow procedures. To ensure the validity of the data, techniques such as source triangulation (comparing information from interviews, observations, and documentation), member check (confirming interview results with informants), and peer debriefing (discussing with supervisors or colleagues) are used.

C. Results and Discussion

The Implementation of Accounting Information Systems in Cash Receipt and Expenditure Procedures

Based on field observations and interviews with the finance staff, it is known that cash management at the Medan Health Midwifery Academy has been carried out systematically and structured. The procedures for cash receipts and expenditures are differentiated based on sources and types of expenditures, and are supported by a digital accounting system that facilitates recording and reporting. Cash receipts at the Academy come from two main sources: student payments and external funds. Each type of receipt has its own recording procedure, but all are managed through an integrated accounting system.

Students make payments for various educational fees such as tuition fees (SPP), development fees (DPP), and laboratory fees, both in cash and through transfers to the academy's official account. After the payment is made, students submit the transaction evidence to the finance staff. This evidence is then verified and recorded in the accounting system. The system automatically processes the recording of the transaction into the general journal, with the cash account increasing (debit) and educational revenue credited. Payment evidence is stored in both digital and physical forms for archival and audit purposes. This process runs efficiently and minimizes the risk of manual recording errors.

Sources of external income include funds from foundations, government grants, and sponsors of academic activities. Any funds received must go through a verification process and be accompanied by supporting documents before being recorded in the system. After verification, the system automatically generates a journal: cash debit and other income credit. All transactions are well documented, and cash receipt reports can be accessed periodically (daily, weekly, and monthly), supporting the principles of transparency and accountability.

Cash expenditures are divided into two main categories: routine operational expenditures and expenditures for academic and practical activities. Both types of expenditures are subject to procedures involving requests, verification, approval, and final recording. These expenditures include employee salary payments, purchase of

office supplies (stationery), and payment for utilities such as electricity, water, and internet. Each expenditure begins with a request that must be verified and approved by the academy's management. Once approved, the finance staff makes the payment and records the transaction in the system. The system automatically generates a journal by debiting the operational expense account and crediting the cash account.

This type of expenditure is used to support the learning process, including teaching activities, field visits, and laboratory or partner hospital practices. The expenditure process is based on an activity proposal that has previously been approved by the relevant parties. After the activities are carried out, the finance staff records the expenditures according to the realization and uploads supporting evidence into the accounting system. The system provides an authorization or approval feature to ensure that each expenditure has gone through a legitimate process. The results of the observation are also in line with the findings from the interview with the head of the finance department, who stated *"We use a computerized accounting information system that is already integrated between the administration, finance, and academic departments. In terms of cash receipts, the system records all student payments, including tuition fees, registration fees, and other costs. Each transaction is directly input into the system and automatically generates a payment receipt. For expenditures, the system records fund requests, the approval process, until the recording of expenses and the creation of reports. This helps us maintain accuracy and transparency"*

The same thing was found in the interviews with the finance staff, he said that *"Before using the system, we used to rely heavily on manual recording. Now everything is faster and more efficient. There is no more missing or overlapping data. We can also monitor cash receipts in real-time, especially during tuition fee payments. This system also facilitates the preparation of monthly financial reports because all the data is already available and structured."*

Additionally, based on the results of the system operator's interview, he stated that: *"Of course, there are challenges, especially at the beginning of the implementation. Some staff are not used to the digital system, so we are conducting internal training. Sometimes there are also technical issues like network problems or system errors, but these can be addressed quickly by the IT team. Overall, this system greatly helps in efficiency and internal monitoring in the cash inflow and outflow process."*

Researchers concluded that the implementation of the Accounting Information System at the Medan Health Midwifery Academy has had a positive impact on cash receipt and expenditure procedures. This system allows for automatic and real-time transaction recording, improving efficiency, accuracy, and transparency in financial management. Cash receipts from students and operational expenditures are recorded systematically, making it easier to prepare financial reports. Although initially there were challenges such as a lack of staff understanding of the new system and technical disruptions, these issues were resolved through training and support from the IT

team. Overall, this system greatly assists the finance department's workflow and supports the institution's internal oversight.

In reviewing the research results regarding the implementation of the Accounting Information System (AIS) in the cash receipt and disbursement procedures at the Medan Health Midwifery Academy, several journals are used as comparative materials to strengthen and evaluate the findings. This discussion includes journals that are considered relevant due to having similarities in context and findings, as well as journals that are less relevant due to differences in operational environments and levels of system implementation.

Research by (Jamil, 2023) It states that the implementation of the Accounting Information System plays an important role in speeding up the process of transaction recording and improving the accuracy of cash reports. In the cash receipt procedure, the system is able to automatically record transactions, while cash expenditures are controlled through an internal approval system. This is highly relevant to the situation at the Health Midwifery Academy in Medan, which also implements an integrated system to enhance financial efficiency and transparency.

Next, the journal by (Widya Lestari, 2023) The CV. Kombos Tendean Manado also shows that the implementation of the accounting information system is underway, but it still faces technical challenges such as input errors and network disruptions. Nevertheless, the system is generally able to record cash inflows and outflows well. This is relevant for the Midwifery Academy because such technical challenges can also arise in educational institutions, particularly in terms of system maintenance and human resource training.

Other journals by (Putra & Yuliana, 2023) highlighting the aspects of internal control after the implementation of the AIS. He concluded that financial information has become more accurate and cash expenditures are more controlled, although the system has not been fully utilized. This indicates that in addition to being a recording tool, the AIS also serves as an effective internal control tool – a principle that is also applied at the Midwifery Academy.

On the other hand, the journal by (Kusumawati & Utami, 2023) discussing the implementation of SIA in the Mina Samudera Kendari Cooperative. This study found that the system does not operate effectively due to overlapping positions and weak internal control. This condition is very different from the organizational structure in educational institutions such as the Midwifery Academy, which usually has a more orderly division of functions. Therefore, this journal is less relevant to be used as a primary comparison.

Similarly, the research by (Nurlinayanti, 2024) At UD. Banjarkoe Jaya Banjarbaru, it is shown that the accounting information system is not functioning optimally, still being

manual and unstructured. This small business has not fully implemented a digital system, and its context is very different from institutions like the Medan Academy of Health Midwifery which have actively utilized a computerized system.

From the descriptions of the journals above, it can be concluded that the research findings regarding the implementation of Accounting Information Systems at the Medan Health Academy are consistent with the findings in relevant journals, especially in terms of improved recording efficiency, report accuracy, and strengthened internal control. However, as indicated by some journals, technical constraints such as input errors and training needs remain concerns that need to be anticipated. Conversely, the journals discussing entities such as cooperatives or small businesses that have not optimally implemented AIS are less relevant for comparison due to differences in institutional context, organizational structure, and level of digitalization. Therefore, in analyzing the implementation of SIA in higher education institutions, it is important to compare it with institutions that have similar structures and operational systems.

Obstacles or Barriers in the Implementation of Accounting Information Systems

Based on direct observation of the work process in the finance department and brief interviews with several related staff, it was found that the implementation of the Accounting Information System (AIS) at the Medan Health Midwifery Academy has provided several benefits in terms of efficiency and accuracy in recording financial transactions. However, the implementation of this system is not free from various constraints and obstacles that hinder its overall effectiveness. These constraints can be categorized into several important aspects.

Firstly, there are constraints on the Human Resources side. Although the digital accounting system has been implemented, many staff members still lack the background or skills to operate the accounting applications. Most staff are accustomed to a manual recording system, so the adaptation process to the new system is quite slow. As a result, there is a significant dependency on certain personnel who are more adept at the system, which could pose barriers if those staff members are not present or transfer to other duties.

Secondly, the Academy also faces technical disruptions and infrastructure limitations. In practice, the system often experiences issues such as slow server access, data input errors, and the failure to save data automatically due to network disruptions. This situation causes delays in the preparation of financial reports and increases the risk of losing important data if not addressed promptly. Thirdly, the lack of training and socialization of the system also becomes a hindrance. Until now, advanced training for system users' staff is still rarely conducted. The socialization of information system usage is also not evenly distributed, limited only to certain parts. This hinders cross-

departmental collaboration in the financial management process that requires good coordination.

Fourth, there is a high dependence on vendors or internal IT teams. In addressing technical issues and system updates, the academy still relies heavily on external parties or internal technical staff, who are limited in number. When disruptions occur, resolution cannot always be carried out quickly, which ultimately affects the smoothness of daily operations. Fifth, the data backup procedures, which are not yet optimal, also raise concerns. Although the system uses a centralized database, data backup is not performed regularly and automatically. This raises concerns about the potential loss of crucial financial data in the event of system damage or unforeseen technical errors.

From the results of the observation, it can be concluded that the implementation of the Accounting Information System at the Medan Health Academy has made a positive contribution to cash management, particularly in improving the efficiency and accuracy of transaction recording. However, there are still some obstacles that need serious attention. Problems related to human resource readiness, technical support, and system infrastructure must be addressed immediately so that the implementation of SIA can run more optimally. Therefore, it is recommended that the academy periodically conduct training and coaching for staff, strengthen the internal technical team, and carry out regular system evaluations to ensure the sustainability and security of the institution's financial data. The results of the observation are in line with the findings from interviews, regarding the interview results with the finance staff, he stated *"Actually, the accounting information system has greatly helped us in financial recording, especially for monthly and annual reports. However, there are still quite a few challenges. One of them is the limitation of human resources. Not all staff in the finance department can operate this system smoothly, especially when it comes to entering detailed data. Sometimes, we still have to record manually first, before entering it into the system later. This clearly hampers efficiency."*

In addition to the results of the interview with the administrative staff, he said that *"We often experience system disruptions. For example, when the internet connection is slow, we cannot access the system at all. There was also a time when the cash expenditure data we had already inputted disappeared because the server suddenly crashed. That made us have to input it again, and of course, it takes time. Not to mention having to wait for the IT team to come, as they are also handling several units at once."*

It was clarified again with the results of the interview with the information system operator, he said *"We actually already have a fairly good system. But the problem is the lack of training. Many staff do not really understand the features of the system. When there are system updates from the vendor, we also do not immediately know how to use it. Ideally, whenever there is an update or a technical issue, there should be a short training session for all*

users. But so far, this has not been done regularly. So sometimes we learn on our own, or ask for help directly from the vendor."

Based on the results of interviews with three informants from the finance, administration, and system operator departments at the Medan Health Nursing Academy, it can be concluded that the implementation of the Accounting Information System (AIS) still faces several main obstacles, namely: many staff members do not yet have adequate skills to operate the system to its fullest potential. Some of them still rely on manual recording methods because they are not yet accustomed to using the available digital features in the system. Internet network disruptions, slow server access, and the risk of data loss due to system errors are technical obstacles that occur quite frequently. This has caused delays in the input and financial reporting process. The lack of routine training and insufficient understanding of system updates has made it difficult for staff to keep up with the technological advancements being used. Not all users receive information or guidance equally. The challenges in implementing the Accounting Information System (SIA) at the Medan Health Midwifery Academy are largely sourced from internal aspects, particularly regarding human resource readiness and system management. Therefore, there is a need for efforts to enhance training, improve technical infrastructure, and strengthen technical support so that the accounting information system can operate more effectively and optimally.

In exploring the various obstacles to the implementation of accounting information systems in health education institutions such as the Midwifery Academy of Health Medan, several journals provide relevant contributions as references. One of them is the research conducted by (Agustyawati, 2024) which analyzes how SIA affects the effectiveness of cash internal control at the Fatmawati Nursing Academy. This study emphasizes that the lack of training and understanding of the staff regarding the system is the main obstacle, which is also reflected in the context of the midwifery academy.

Another journal by (Adha & Soedarsono, 2024) strengthening these findings through a study at the Medan City Health Office. They found that the main constraints lie in limited human resources and a mismatch between the system and user needs. This is parallel to the obstacles faced by the Medan Health Midwifery Academy, especially in the context of daily operations. Furthermore, (Sari, 2024) Through a literature review on the management information system of community health centers, it highlights that technical issues, infrastructure, and resistance from system users are also significant hindering factors. This finding provides a broader understanding as it shows that the constraints in the implementation of information systems are often systemic and not limited to a single type of institution.

From the perspective of the implementation of information technology in the field of health, (Zarasmin & Saad, 2023) adopting the PIECES method to identify barriers in the implementation of electronic medical records. Although the focus is not on

accounting, the approach can be used to assess accounting information systems as it addresses aspects of performance, efficiency, and technological support factors that are also relevant in the health education environment. Additionally, (Pratama, 2024) shows that the implementation of SIA in the management of drug inventory is very important in preventing fraudulent practices. This reflects the urgency of SIA in managing finances and operations in health service and education institutions.

On the other hand, there are several journals that are not entirely relevant in the context of this research. For example, a journal by (Kabuhung, 2023) discussing the implementation of a generic regional health information system in community health centers. Although still within the health sector, the main focus is on health data management, not accounting information systems, making it less appropriate to be used as the main reference. Then, the research by (Astari & Dewi, 2024) which reviews SIA in debt processing at the Zainab Mother and Child Hospital is also considered less relevant. Its institutional focus is the hospital and its system related to debt, not accounting management in educational institutions, so the context is different. Other journals by (Talombo & Setiawan, 2023) The study of the implementation of SIA at the Medan City Hall is also considered irrelevant. Although it discusses accounting information systems, its scope is in the government sector, with a bureaucratic structure and needs that differ from health education institutions such as midwifery academies.

Based on the narrative above, it can be concluded that the relevant journals share a common context, namely being within the environment of educational institutions or healthcare services, and directly discussing both technical and non-technical constraints in the implementation of SIA. Meanwhile, irrelevant journals generally have differences in institutional context or focus on different systems, making them not a primary reference for discussing the obstacles in the implementation of SIA at the Medan Health Midwifery Academy.

Effectiveness and Efficiency of Accounting Information Systems in Supporting Financial Decision Making

Based on the observation results conducted in the finance department of the Medan Academy of Health Midwifery, it was found that the implementation of the Accounting Information System (AIS) has had a positive impact on the effectiveness and efficiency of the financial decision-making process. In general, this system is able to meet the financial information needs accurately, quickly, and relevantly, which is crucial for the institution's leaders in formulating strategic policies. From the effectiveness side, the system demonstrates a good ability to present financial data comprehensively and structurally. All financial transactions, whether originating from educational expenses, operational expenditures, or employee salary payments, have been neatly recorded in the system. The output of the financial reports generated is also in accordance with the applicable reporting standards and can be directly used

by the management without the need for many additional processes. The speed of access to reports such as profit and loss statements, cash flows, and financial balances is a key advantage that accelerates the decision-making process, for example in terms of budget allocation or evaluation of operational cost efficiency.

Meanwhile, from the aspect of efficiency, the implementation of SIA has reduced dependence on manual processes that previously consumed a lot of time and were prone to errors. The process of recording to reporting is now done automatically by the system, which results in saving staff working time as well as reducing the risk of data input errors. Moreover, the internal validation system in the SIA application is capable of detecting inconsistent data, thus helping the finance department maintain the accuracy of reports. However, there are still several obstacles identified during the observation. One of the main challenges is the uneven understanding of staff regarding all the features available in the system, especially for new staff who have not received advanced training. In addition, limitations in terms of technical support also pose a unique challenge, as the academy has not established an official partnership with information system service providers for long-term technical handling. This system is also not yet fully integrated with other units outside the finance department, which results in data that still needs to be re-entered manually.

Overall, the observation results indicate that the accounting information system implemented at the Medan Health Midwifery Academy is already operating effectively and efficiently in supporting financial decision-making processes. Nonetheless, there is still a need for strengthening efforts, both in the form of improving human resources through continuous training and developing the system to be more integrated and responsive to academic and administrative needs. The observation results align with the findings from the interview with the head of the finance department, who stated *"In general, I find the system we are using to be quite effective. Financial reports such as the balance sheet, cash flow, and budget realization can be accessed directly without the need for manual processes like before. This is very helpful for us in preparing the budget planning every semester. Even when there are sudden report requests from management, we can provide them quickly. However, sometimes the system is slow during high traffic, so I think server capacity still needs improvement."*

Additionally, the results of the interview with the finance administration staff, he also said that *"Compared to before this system was implemented, our work is much more efficient. It used to take several days just to manually recap data, but now it can be done in a matter of hours. The system also automatically sums up and adjusts the data across modules, so there aren't many calculation errors. But there are still challenges, such as when the server is down or if there's an update from IT, we have to wait for a technician to arrive because not all of us understand basic troubleshooting."*

Clarified again by the deputy II for administration and finance, he said that *"For me, this system is very vital. I can monitor the financial position of the academy in real-time*

regarding the income from students, the monthly expenses, or whether there are any budget deviations. It serves as our basis for making decisions, for example, for operational efficiency, cutting unnecessary costs, or designing more cost-effective marketing strategies. It's just that, I think an interactive dashboard needs to be created so that data can be analyzed more easily without having to open many files."

Based on the three interview results conducted with the relevant parties at the Medan Health Midwifery Academy, it can be concluded that the accounting information system has been effectively implemented in supporting the financial decision-making process. This is indicated by the system's ability to provide financial reports quickly, accurately, and according to the needs of the leadership, both for regular reports and ad-hoc reports. The work efficiency of the finance staff significantly increased after the implementation of this system. The data entry process, calculations, and the creation of financial reports became faster and with fewer errors, thus saving time and effort for the administrative staff. The information system plays an important role in managerial strategic decisions. The academy leaders use data from the system as a basis for managing expenditures, evaluating budget efficiency, and designing more targeted financial policies. However, there are several technical and non-technical obstacles, such as the limited understanding of staff regarding the system features, dependency on technicians for repairs, and the need for improved data visualization to be more interactive and easily analyzed by management. Generally, the accounting information system at the Health Midwifery Academy in Medan is considered effective and efficient in supporting financial decision-making, although there are still several technical and human resource aspects that need to be addressed for the system to operate optimally and sustainably.

In order to evaluate the role of accounting information systems (AIS) in financial decision-making in educational institutions, such as the Medan Health Midwifery Academy, a study was conducted on several scientific journals. Some journals were selected based on their relevance to the context of health education institutions, while others were considered due to their limited relevance.

Five journals are considered highly relevant in examining the effectiveness and efficiency of SIA. Research by (Happy Fitria, 2024) The research on the effectiveness of SIA at Zainab Mother and Child Hospital emphasizes that although the system has been used, there are still technical constraints affecting efficiency. This provides a real picture that good system management is crucial for health institutions, including educational institutions. Furthermore, research by (Abdullah & Chandra, 2023) The acceptance and expenditure of cash in educational institutions shows that computer-based systems greatly assist in improving efficiency and supporting the internal control system. This is very contextual for the Medan Health Midwifery Academy, which operates as a health education institution.

Research by (Abdullah & Chandra, 2023) about the development strategy of financial management information systems highlights the importance of system integration to enhance financial accountability and transparency. These findings are directly aligned with the financial management needs in midwifery institutions. Then the research by (Happy Fitria, 2024) at the Hiliweto Gido Health Center UPTD shows that the implementation of SIA in inpatient services can improve operational efficiency. This strengthens the argument that efficiency can also be achieved through a well-designed system, even in the context of medical services. Furthermore, research by (Widya Lestari, 2023) The study on compliance with accounting standards and the use of information technology in the Deli Serdang Health Office emphasizes the importance of regulations and accounting standards in producing quality financial reports. This serves as an important lesson that merely implementing a system is not enough without compliance with applicable accounting standards.

On the other hand, some journals were also reviewed but were deemed less relevant. Research by (Agustyawati, 2024) which discusses the sales accounting system in plantation companies has a context that is far from health education institutions. Likewise, the research by (Djoharam, 2024) Regarding banking and MSMEs, it shows that although the concept of SIA can generally be applied across sectors, the needs and organizational structure significantly influence the level of its application. In addition, literature review journals without specific case studies are also considered to provide less practical contribution. Research focused on general worker hospitals also has limitations because the context is more about hospital services and not educational institutions.

From the review of these journals, it can be concluded that the effectiveness and efficiency of the Accounting Information System (AIS) highly depend on the alignment of the system with the characteristics of the institution, technological readiness, and compliance with accounting standards. For the Health Midwifery Academy of Medan, the findings from these relevant journals can serve as a foundation for developing an accounting information system that is not only operationally efficient but also supports a more accurate and responsible financial decision-making process.

D. Conclusions

Based on the results of the research conducted, it can be concluded that the implementation of an Accounting Information System (AIS) in the cash receipt and disbursement procedures at the Medan Health Midwifery Academy is still not optimal. Although there are efforts to document and record transactions systematically, the process is largely still semi-manual, relying on Excel and physical documents. This impacts operational efficiency and the speed of financial reporting, which should be improved through the utilization of information technology. Research also found that there is still no adequate integration of information systems

between the finance, administration, and management departments. As a result, data duplication often occurs and there is potential for errors in transaction recording. In addition, internal controls have not been maximally implemented. Authorization procedures are not yet arranged digitally, and internal audits remain administrative without the support of systems capable of automatically detecting errors or discrepancies. Another factor affecting the effectiveness of the implementation of the information system is the competence of human resources. Most financial staff have limitations in using modern accounting software, which leads to the existing system not being utilized to its maximum potential. The absence of an automated financial reporting system also poses a barrier to presenting accurate and timely financial reports. Therefore, strategic steps are needed to improve the implementation of Accounting Information Systems (AIS) comprehensively in this institution. Key recommendations include: first, fully integrating the accounting information system so that all related divisions can connect on a single platform that supports financial processes in real-time. Second, providing continuous training and development of staff competencies to enable them to operate the system efficiently and accurately. Third, strengthening internal controls by implementing digital authorization procedures and more transparent and accountable system-based audit mechanisms. The recommended follow-up steps include adopting a cloud-based accounting information system to facilitate real-time monitoring and data access, automation of financial report preparation, and periodic evaluation of the system to adapt to technological advancements and institutional needs. By implementing these strategies, it is expected that cash management at the Medan Health Midwifery Academy will become more efficient, transparent, and accountable.

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