

# **An Analysis of Sales and Cash Receipt Procedures to Support Internal Control: A Case Study at Auto2000 Yasmin Bogor**

**Salwa Salsabil**

Student Of Faculty of Economics and Business  
Pakuan University  
Bogor, Indonesia  
[salwa.022121139@student.unpak.ac.id](mailto:salwa.022121139@student.unpak.ac.id)

**Retno Martanti Endah Lestari**

Lecturer, Faculty of Economics and Business  
Pakuan University  
Bogor, Indonesia  
[retno.martanti@unpak.ac.id](mailto:retno.martanti@unpak.ac.id)

**Abdul Kohar**

Lecturer, Faculty of Economics and Business  
Pakuan University  
Bogor, Indonesia  
[abdul.kohar@unpak.ac.id](mailto:abdul.kohar@unpak.ac.id)

## **Abstract**

Internal control is essential to ensure the reliability of accounting information, especially in high-value and high-frequency business environments such as automotive dealerships. This study investigates the internal control weaknesses in the sales and cash receipt procedures at PT Astra International Tbk – Auto2000 Yasmin Branch, based on fieldwork conducted through a seven-month internship. Key issues identified include delayed issuance of receipts (BTU), overlapping functions between sales and cashier roles, manual transaction recording, and lack of managerial oversight over down payment (DP) flows. These conditions create vulnerabilities that align with the Fraud Diamond Theory, particularly the elements of opportunity and capability, while also signaling deficiencies in several components of the COSO Internal Control Framework. The study uses a qualitative case study approach, collecting data through direct observation, interviews, and document analysis, supported by triangulation, member checking, and peer debriefing for validation. Findings lead to five proposed improvements: the implementation of a real-time e-receipt system, clear segregation of duties, integration of sales and accounting systems, daily cash reconciliation by supervisors, and internal training on SOPs and ethics. These recommendations aim to enhance fraud prevention, accountability, and information reliability within the automotive transaction cycle.

## **Keywords**

Internal Control, Accounting Information System, COSO Framework, Cash Receipt, Fraud Diamond

## 1. Introduction

In the context of post-pandemic economic recovery, the Indonesian automotive industry has been facing significant pressure due to declining consumer purchasing power, rising interest rates, and shifting trends toward electric vehicles. According to Gaikindo data compiled in 2024, national car wholesales dropped by 13.9%, from over one million units in 2023 to 865,723 units, while retail sales declined by 10.9%, reflecting weaker demand across the sector. This downtrend persisted for 17 consecutive months, influenced by economic uncertainties such as the 2024 national elections and global inflation. Despite this, electric vehicle (EV) and hybrid sales increased by over 150%, signaling a structural transformation in the market. In such a competitive and volatile environment, automotive dealerships are under increasing pressure to maintain cash flow and secure transactions quickly, which in turn can expose operational vulnerabilities. These vulnerabilities are particularly evident in the down payment (DP) handling process, a crucial early-stage transaction in the vehicle sales cycle. Field findings and consumer testimonies indicate that some sales personnel pressure customers to transfer DPs immediately often via private or non-official channels before proper documentation or receipts are issued. For example, a Reddit user recounted being pushed to transfer a booking fee by WhatsApp without receiving formal proof, under the pretext of securing limited-time cashback offers. This kind of behavior represents a direct breach of internal control protocols, raising concerns about cash misappropriation, especially when DP funds are not routed through official cashier systems (Figure 1).

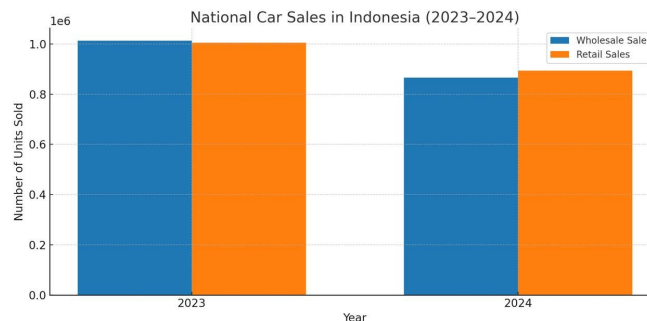


Figure 1 National Car Sales In Indonesia

### 1.1 Objectives

This study aims to investigate the weaknesses in internal control over sales and cash receipt procedures at PT. Auto2000 Yasmin in response to recent risks associated with down payment (DP) misuse and documentation delays in the Indonesian automotive industry. These vulnerabilities have been exacerbated by declining national car sales and increased pressure on sales personnel to meet performance targets. In this context, the study sets out the following specific objectives:

1. To identify and critically evaluate the implementation gaps between the existing Standard Operating Procedures (SOPs) and the actual practices of the sales and cash receipt cycles at PT. Auto2000 Yasmin, especially regarding the handling of down payments, issuance of receipts, and documentation timeliness.
2. To map internal control weaknesses using the COSO framework, with a focus on deficiencies in control activities, segregation of duties, monitoring, and information & communication components.
3. To propose practical, system-based solutions to mitigate internal control weaknesses, such as enforcing clear functional segregation, automating the e-receipt process, integrating the sales and accounting systems, and implementing a daily cash reconciliation mechanism.
4. To articulate the potential contributions of these solutions toward improving fraud prevention, information reliability, managerial effectiveness, and customer trust within the high-volume automotive dealership environment.

By addressing these objectives, the research seeks to provide actionable insights tailored to the specific operational context of Auto2000 Yasmin, thereby contributing to stronger internal controls and reduced financial risk in Indonesia's automotive retail sector.

## **2. Literature Review**

### **2.1. Accounting Information System**

Accounting procedures refer to a series of specific steps or stages that must be followed in carrying out a particular An Accounting Information System (AIS) is a structure that collects, processes, and stores accounting and financial data for decision-making and control. AIS integrates operational processes with financial reporting and supports timely, reliable, and complete information output (Romney & Steinbart, 2024). In business environments with high-frequency transactions such as automotive dealerships, AIS ensures the traceability of customer orders, down payments (DP), and delivery documentation. Hall (2023) emphasizes that the effectiveness of an AIS relies on both technological systems and control procedures, which must work together to detect errors and prevent unauthorized transactions. These systems must also support internal documentation, such as receipts and transaction journals, to maintain the integrity of accounting records.

#### **2.1.2 Internal Control and COSO Framework**

Internal control is defined as a process designed to provide reasonable assurance regarding the achievement of objectives related to operations, reporting, and compliance. The COSO framework classifies internal control into five components: Control Environment, Risk Assessment, Control Activities, Information & Communication, and Monitoring (COSO, 2017). The effectiveness of internal control within a dealership depends on consistent SOP implementation, timely documentation, proper segregation of duties, and supervisory oversight. Incomplete or delayed control activities may lead to inaccurate financial records and exposure to fraud (Wulandari & Sari, 2020). The control activities component is especially critical in high-cash industries where multiple actors interact with cash flow and documentation.

### **2.2. Fraud Diamond Theory**

While the traditional Fraud Triangle explains fraud through pressure, opportunity, and rationalization, the Fraud Diamond Theory developed by Wolfe & Hermanson (2004) adds a fourth dimension capability. This refers to an individual's position, knowledge, and ability to exploit internal system weaknesses. This model is highly relevant in automotive retail settings where sales personnel often have access to customers, documentation, and system entry points. Research shows that even if pressure and rationalization exist, fraud cannot occur unless the perpetrator also has the capability to override procedures (Polotski et al., 2020; Yanti et al., 2021). Therefore, mitigating fraud risk requires controlling not just access, but also monitoring behavior and limiting multi-role assignments.

### **2.3. Prior Empirical Studies on Sales and Cash Receipt Control**

Previous studies in similar contexts have highlighted the need for integrated systems and strong internal controls. Wulandari and Sari (2020) found that in many dealerships, lack of real-time receipt issuance and overlapping functions between sales and cashiers significantly increase fraud risk. Putra and Hidayat (2021) emphasize that the delayed issuance of receipts and reliance on manual TTJPS documents often result in inconsistencies in daily cash reports. Yanti et al. (2021) further argue that weak system integration and insufficient training on SOPs directly affect the quality of financial reporting. These findings underscore the importance of documenting every cash transaction promptly and ensuring clear role definitions across departments.

## **3. Methods**

### **Data Sources in This Study**

The data used in this research consist of both primary and secondary sources, carefully selected to ensure the credibility and comprehensiveness of the qualitative analysis. The focus is on examining internal control weaknesses in the sales and cash receipt cycles, particularly those related to down payment (DP) handling and documentation practices at PT Astra International Tbk – Auto2000 Yasmin.

#### **a. Primary Data Source**

Primary data were obtained directly from operational experiences during a seven-month internship at Auto2000 Yasmin, where the researcher was assigned the role of a sales advisor. This allowed direct and repeated exposure to daily procedures, providing authenticity and depth to the observations. The data include:

- Real-time observation of transaction processes
- Interviews with frontline employees (cashiers, administrative staff, and supervisors),
- Review of internal documents such as SPK (Vehicle Order Form), TTJPS (Temporary Payment Receipt), and DO (Delivery Order).

These sources provided firsthand insight into internal control gaps—especially regarding delays in BTU issuance, functional overlap between sales and cashier roles, and unauthorized DP collection by sales personnel. Such findings align with the Fraud Diamond Theory, where pressure, opportunity, rationalization, and capability converge to create fraud risk.

**b. Secondary Data Source**

Secondary data were gathered from supporting literature and internal corporate documents, including:

- Prior academic studies on accounting information systems and internal controls,
- References to the COSO Internal Control Framework,
- Internal SOPs from Auto2000 related to cash receipt and sales procedures.

These sources helped establish a theoretical foundation for evaluating current practices at Auto2000 Yasmin, benchmarking them against best practices in fraud prevention and internal control systems within high-volume transactional environments like the automotive dealership industry.

## **4. Data Collection Techniques**

This study employed a combination of three qualitative data collection techniques observation, interview, and documentation which are consistent with the case study approach and support the in-depth exploration of internal control weaknesses in high-risk transaction cycles.

**a. Observation**

Observation was conducted continuously throughout the researcher's internship at Auto2000 Yasmin (April–November 2024). Through direct involvement as a sales advisor, the researcher gained firsthand access to observe the handling of down payments (DPs), issuance delays of transaction documents (such as TTJPS and BTU), and non-integrated cashier reporting. This participant observation allowed the researcher to witness how sales personnel sometimes bypass SOPs pressuring customers to transfer DPs via non-official channels under the pretext of securing bonuses or limited-time offers. These observations were systematically recorded using field notes and logbooks, providing a real-time view of procedural inconsistencies and fraud risk exposure, in line with Fraud Diamond indicators such as pressure and opportunity.

**b. Interview**

Semi-structured interviews were conducted with selected key informants, including cashiers, unit administrators, sales advisors, and the branch head. These interviews explored operational routines, ethical issues, SOP compliance, and the segregation of duties in daily cash receipt practices. Interviews also aimed to capture internal staff perceptions of fraud risks, particularly involving DP transactions. Informal discussions provided contextual richness, while formal responses were validated through triangulation and peer debriefing to enhance data credibility.

**c. Documentation**

Document analysis was conducted to collect supporting evidence from internal company documents such as TTJPS, BTU, delivery orders (DO), and the Daily Cash Report (Laporan Kas Besar Harian/LKBH). These documents were examined to compare the official structure of SOPs with actual field practices, highlighting any deviations or loopholes. Additional materials such as organizational charts, flowcharts, and internal memos were also reviewed to assess COSO framework components (e.g., control activities, monitoring, and information & communication). This documentation process helped identify points of misalignment and served as the foundation for developing system-based recommendations.

## **5. Results and Discussion**

### **5.1 Sales Accounting System at PT Astra Internasional, Tbk Auto 2000 Yasmin Bogor Related Functions**

In the sales cycle and cash receipts at PT Astra International, Tbk Auto2000 Yasmin, there are several key functions that have specific and separate responsibilities to ensure smooth operations and support internal control. These functions include:

1. Branch Head: Responsible for providing final authorization on the Vehicle Order Letter (SPK) by affixing a signature, indicating approval of the vehicle order transaction.
2. Head of Unit Administration: Play a role in giving approval or initials on the OKK (Vehicle Delivery Order) document, which authorizes the delivery of the unit.
3. Sales Function (Sales Supervisor): In charge of receiving vehicle orders from customers and issuing Temporary Payment Promise Receipts (TTJPS) as payment instructions to the cashier.

4. Cash Function (Cashier): Has the main responsibility in receiving payments from customers, managing cash disbursements based on approved requisition receipts (by the Branch Manager or Head of Administration), compiling daily cash reports from the bank, and recording financial activities related to cash.
5. Accounting Function (Unit Administration): Responsible for various recording activities, including the preparation of financial statements, the creation and registration of SPK documents and their completeness, the recording of receipt mutations from cashiers, the creation of Delivery Order (DO) and Evidence of New Vehicle Handover (BSTKB) documents, the registration of both documents, and the creation and registration of AFI (Application for Invoice) Invoices.
6. Delivery Function (PDS - Pre Delivery Service): Responsible for receiving new vehicles from the pre delivery center, preparing vehicles for delivery to customers, and preparing delivery documents and unit handover.
7. Central Accounting Function: Receive financial reports, including cash reports, from branch cashiers.

### **Documents Used**

The sales and cash receipt process at PT Astra International, Tbk Auto2000 Yasmin is supported by a series of key documents that serve as proof of transactions and control tools. These documents include:

1. Vehicle Order Letter (SPK): Is an initial document that records in detail the identity of the customer (name, address) and details of the vehicle unit ordered.
2. KTP (Identity Card) and KK (Family Card): Used to verify the customer's identity and family data.
3. Family Card (KK): A document that explains who are the family members living together.
4. Buyer's VAT (Value Added Tax) and Progressive Declaration: Documents that explain the customer's willingness to pay VAT and progressive tax if they own more than one vehicle.
5. Vehicle Delivery Payment Schedule Table: A document that outlines the customer's repayment schedule.
6. Vehicle Receipt: Proof of payment that shows the customer's name and the amount of payment made.
7. Motor Vehicle Invoice: A document that lists the customer's identity according to the BPKB.
8. Vehicle Identity Number (NIK) Certificate: An attachment to the vehicle invoice that contains the vehicle's unique identity number.
9. OKK (Vehicle Delivery Order): A document that directs the delivery destination of a vehicle unit.
10. BSTKB (Bukti Serah Terima Kendaraan Baru): A document that confirms that the vehicle unit has been received by the customer.
11. Application for Submission of ATPM Invoice and STNK: A document used to process the identity that will be listed on the STNK.
12. BPKB and STNK Invoice: Document of ownership of BPKB and STNK.
13. Cash Sales Invoice (TTJPS - Tanda Terima Janji Pembayaran Sementara): Used by sales or sales supervisor as a payment instruction tool to the cashier, recording the nominal to be paid by the customer.
14. Cash Register Tape (Receipt): Used as the basis for making cash receipts. This receipt is printed in triplicate for distribution to customers, unit administration, and cashiers, contains the name of the customer, the nominal payment, and has a printed serial number.
15. Proof of Cash In (BTU - Bukti Terima Uang Kas): Serves as the basis for preparing the Daily Ledger Report (LKBH) and cash-taking. BTU includes the BTU number, date of receipt of payment, customer name, nominal amount, and payment details.
16. Proof of Bank Deposit: Made in triplicate by the cashier. The three copies are taken to the bank to be marked as proof of deposit. The first copy is taken by the bank, the second copy is given to the accounting function as a source document for recording in the cash receipt journal, and the third copy is archived by the cashier.

### **Information Used by the Branch Manager**

The Branch Manager at PT Astra International, Tbk Auto2000 Yasmin requires relevant and timely information for managerial decision making and operational supervision. Key information required includes:

1. Total Sales Revenue by Unit Brand: Sales revenue data classified by make or model of vehicle units during a certain period, allows the Branch Manager to monitor product sales performance.
2. Cash Receipts from Sales and Cash Receipts from the Center: A detailed report on all cash inflows, both from vehicle sales and fund transfers from the head office, is important for liquidity management.
3. Daily Cash Deposits to the Bank: Daily confirmation of the amount of cash deposited to the bank is essential for internal control and cash reconciliation.
4. Names of Salespeople Making Sales: Information on the performance of individual salespeople making sales, useful for evaluating the performance of the sales team.

5. Authorization of Authorized Officer: The Branch Manager needs to know that all important transactions have been authorized by an authorized officer in accordance with company policy, as part of the internal control mechanism.

### **Sales Procedure**

In the cash sales system at Auto2000 Yasmin, the process starts with the sales department serving the customer directly by preparing a purchase simulation, then directing the customer to make a booking fee payment. After filling and inputting the Vehicle Order Letter (SPK) into the SAM application, the SPK data is verified and printed. If an error occurs in the system, a report is generated manually as an administrative backup. Next, the Supervisor checks the availability of the unit based on the frame number and approves the Sales Order (SO) if the stock is available. Once approved by the Branch Manager, the process moves to the cashier to validate the booking fee, print the Down Payment (DP) receipt, and compile the repayment list and payment report. Cash repayments from customers are processed in the system and confirmed through the generation of payment lists and cash receipts that are digitally recorded. Administration then prepares delivery documents such as SKCKC, BSTKB, temporary plates, and other vehicle documents that will be submitted at the same time during the unit handover. At the time of delivery, the Pre delivery Service prints the road letter and fuel coupon, which are then signed when the vehicle is delivered to the customer. All of these processes are accompanied by complete documentation to support the accountability of cash transactions that occur, as well as maintaining strong internal control from the accounting and service side.

### **Documents Used :**

In the cash receipt process at Auto2000 Yasmin, there are a number of documents that play an important role as proof of transactions and internal control tools:

1. TTJPS (Temporary Payment Promise Receipt) - This document is used as initial proof of payment showing the nominal money that has been submitted by the customer. This document is the basis for reporting to the cashier on transactions made.
2. Receipt - Serves as legal proof that the customer has made a payment to the cashier. Receipts are made in three copies, namely for customers, cashiers, and unit administration, making it easier to track and match payment data. This document ensures that each payment is clearly recorded, including transaction information and the amount paid.
3. Proof of Cash Receipt (BTU) - This is a formal document that shows the complete receipt of cash. The contents include the type of payment received, the transaction amount, and the identity of the customer concerned.
4. Daily Ledger Cash Report (LKBH) - This document is used to record all daily cash disbursement and receipt activities of the company. LKBH is an important tool in preparing cash reports and ensuring a balance between physical cash and administrative records.

### **Procedure for Receiving Cash from Sales**

In the procedure for receiving cash from cash sales, the cashier receives payment from the customer for the vehicle he purchased. Customers show TTJPS as a basis for payment. The cashier then posts and prints the receipt as proof of receipt. After the OTR payment is made by the customer, the cashier again posts to print proof of payment (BTU), as well as compiles LKBH and conducts cash-taking. If the OTR is paid through leasing, there must be proof of transfer from leasing which will be the basis for the cashier to print reconciliation and the Daily Ledger Cash Report (LKBH).

## **5.2 Internal Control on the Sales and Cash Receipt Accounting System at PT Astra Internasional, Tbk Auto2000 Yasmin Bogor**

### **a. Cash Receipt Flow (Figure 2 and Figure 3)**

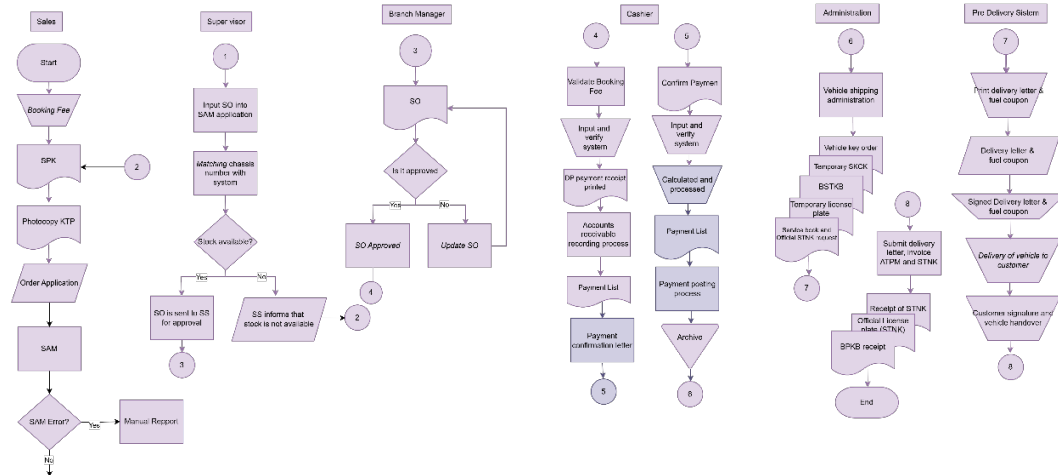


Figure 2 Cash Receipts Flow

## b. Flow of Cash Receipts on Credit

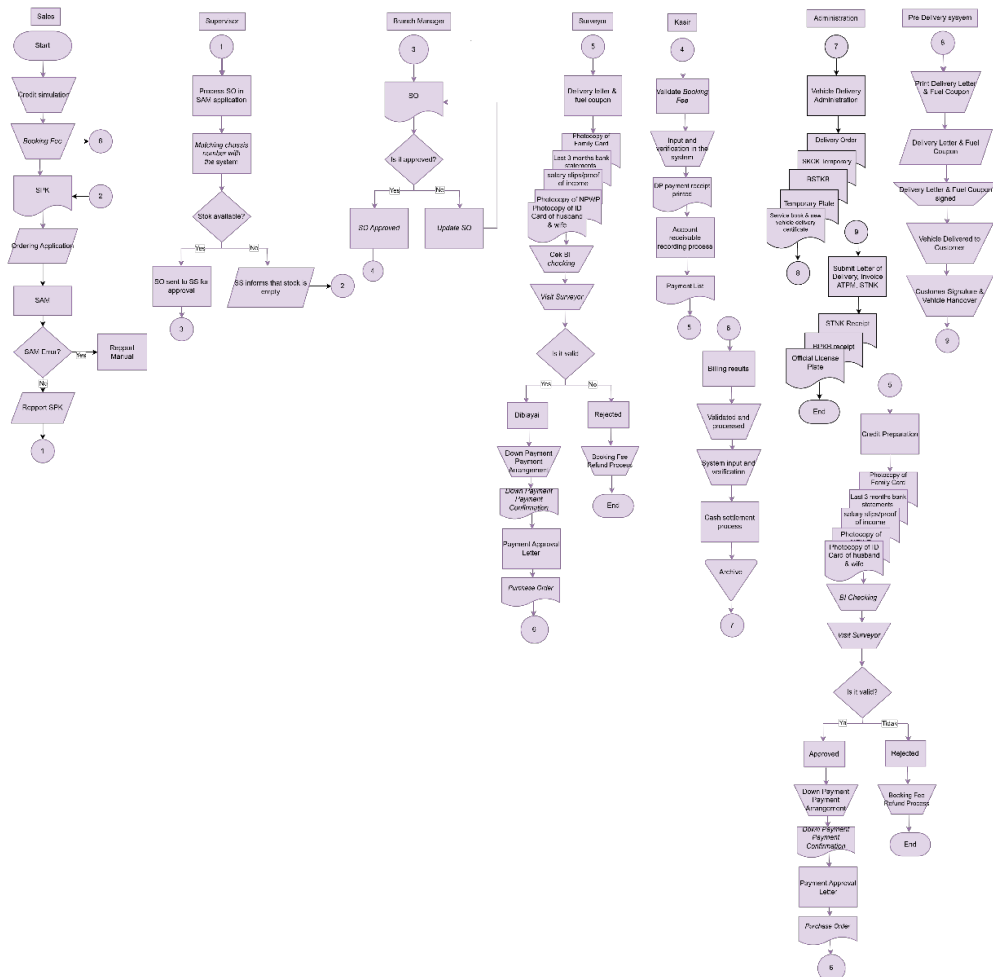


Figure 3. Flow Cash Receipts on Credit

### c. Order to Cash (O2C)

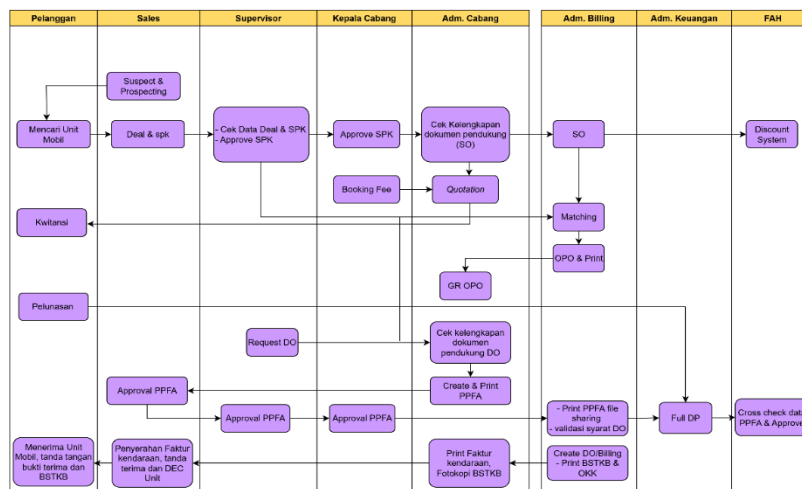


Figure 4. Order To Cash

The Order to Cash (O2C) process at Auto2000 Yasmin outlines a structured workflow from customer inquiry to cash receipt and vehicle delivery (Figure 4). It involves multiple internal roles Sales, Supervisors, Branch Managers, Administration, Billing, Finance, and Finance Admin Head (FAH) with layered verification at each stage. After the customer pays a booking fee, a Vehicle Order Form (SPK) is input, reviewed, and approved. Supporting documents are verified to generate a Sales Order, followed by billing validation for OPO and PPFA issuance. Once the full down payment is made and finance approval is secured, delivery documents such as BSTKB and invoices are handed to the customer. This process reflects strong internal control practices through role segregation and multi-level checks to reduce fraud risk and uphold accountability.

### d. Synthesis with Theoretical Frameworks

These findings illustrate how the absence of segregation, delayed documentation, and manual systems collectively increase the risk of fraud and reduce information reliability. In alignment with the Fraud Diamond, the sales environment at Auto2000 Yasmin exhibits:

- Pressure from high sales targets,
- Opportunity due to control lapses,
- Rationalization through justification like “this is common practice,” and
- Capability via access to documentation tools and customer trust.

Simultaneously, an analysis of the internal control components using the COSO framework reveals specific failures in Table 1:

Table 1. Coso Framework

COSO Component	Observation at Auto2000 Yasmin
Control Environment	Formal SOPs exist but are inconsistently enforced
Risk Assessment	No specific controls for high-risk points like DP handling
Control Activities	Overlapping duties, no dual verification on cash entries
Information & Communication	Delays in BTU/receipt issuance and lack of system integration
Monitoring	Weak oversight, minimal real-time supervision

### d. Data Reduction Table (Miles & Huberman)

Data reduction is the initial process in qualitative data analysis, where raw data is filtered and sorted into important and relevant information (Table 2).



Tabel 2 Data Reduction

Aspect Observed	Field Findings	Condensed Results	Theoretical Reference
Cash Receipt Procedures	BTU issued on H+1 (post-payment), no immediate documentation	Untimely documentation, weak control activitie	COSO: Information & Communication
Cashier and Sales Functions	There are cases where sales staff receive DPs directly from customers before the cashier	Lack of functional segregation	COSO: Control Activities; Fraud: Opportunity
Transaction Recording	Journals recorded manually, not integrated or real-time	The recording system is not yet integrated and still manual, resulting in delays	COSO: Monitoring; Fraud: Capability
Payment Document	TTJPS (Temporary Receipt Letter) is not consistently verified, used without supervisor oversight	Vulnerable to unauthorized use	COSO: Control Activities; Fraud: Rationalization
Authorization and Oversight	Branch managers not fully informed of incoming DPs	Weak authorization structure	COSO: Monitoring & Control Environment

#### e. Observation and Triangulation

This Table 3 shows the relationship between the involved functions, the documents used, and the resulting accounting records:

Tabel 3 Triangulation

Function Involved	Documents Used	Observed Practice	Resulting Accounting Impact
Sales	SPK (Vehicle Order), TTJPS	Sales received DP directly, issued TTJPS without recording into system	Input bypassed system; DP risk not logged in real-time
Cashier	BTU, Receipts, Daily Cash Ledger (LKBH)	Recorded DP post-transaction, not always matched with TTJPS	Daily cash records incomplete or delayed
Unit Administration	Delivery Order, Sales Invoice	Released vehicles post-payment, but not involved in verifying cash documents	Weak linkage between physical handover and financial transaction
Branch Manager	Verification Reports, Authorization Memos	Not informed about early DP or unapproved TTJPS	Weak oversight; risk of unauthorized DP accumulation
Supervisor	Internal flowcharts, SOPs, field reports	Performed monitoring based on manual reports and physical verification	No automated alert system; monitoring depends on manual control loop
<i>Pre-Delivery system</i>	Delivery Orders, Vehicle Shipment Orders, Vehicle Handover Reports	Only handled physical vehicle delivery and checklist documentation	No accounting records produced; disconnected from financial control process

### 5.3 Proposed Improvements

Based on the results of in-depth observations, interviews, and documentation analysis conducted during the internship at Auto2000 Yasmin, several improvement recommendations are proposed to improve the effectiveness of sales and cash receipt procedures, and strengthen the overall internal control system. These recommendations are designed to

address identified implementation weaknesses and mitigate fraud risks, in line with the principles of a strong accounting information system and internal control.

1. **Implementation of an Integrated Real-Time e-receipt System:** To address the delay in printing of Receipt of Money (BTU) up to H+1 after payment, which poses significant control risks and reduces customer confidence, it is recommended to implement a real-time digital e-receipt system. This system will enable the issuance of an official proof of payment immediately after the transaction is made. This significantly improves the accountability, transparency, and timeliness of financial information, which are key attributes of accounting information quality (Hall, 2023). This digital integration also strengthens the Information & Communication component of the COSO framework (COSO, 2017) by ensuring data is available instantly and accurately.
2. **Operationally Tightened Separation of Sales and Cashier Functions:** In order to mitigate incidents of misuse of Down Payment (DP) funds by unscrupulous salespersons, it is recommended to enforce the separation of sales and cashier functions operationally. **Integration of Sales System (SAM) and Accounting for Automatic Journal Entry:** To improve the accuracy and timeliness of financial reporting, companies need to integrate their existing sales system (SAM) and accounting system into one unified interface. With an integrated system, each confirmed payment will automatically trigger the relevant accounting journal entry. This will substantially reduce manual errors, speed up the information cycle, and enable real-time monitoring of cash flow, thereby improving managerial efficiency and data quality for decision making (Romney & Steinbart, 2024). This integration supports the Information & Communication and Control Activities components of COSO.
3. **Integration of Sales System (SAM) and Accounting for Automatic Journal Entry:** To improve the accuracy and timeliness of financial reporting, companies need to integrate their existing sales system (SAM) and accounting system into one unified interface. With an integrated system, each confirmed payment will automatically trigger the relevant accounting journal entry. This will substantially reduce manual errors, speed up the information cycle, and enable real-time monitoring of cash flow, thereby improving managerial efficiency and data quality for decision making (Romney & Steinbart, 2024). This integration supports the Information & Communication and Control Activities components of COSO.
4. **Establishment of Daily Cash Reconciliation Mechanism by Independent Team:** It is important to establish a daily reconciliation mechanism performed by an internal audit team or a team of supervisors who have independence from the cashing and record-keeping functions. This process will match physical cash, bank transfers, and daily journal entries. This step is crucial to prevent and detect unnoticed discrepancies or irregularities, and improve the reliability of the Daily Ledger Cash Report (LKBH) (Albrecht et al., 2021). This recommendation directly strengthens the Monitoring Activities and Control Activities components of the COSO framework.
5. **Provision of Internal Training Programs and Continuous Awareness:** Finally, companies should routinely provide internal training and awareness programs for all staff involved in cash handling and transaction documentation. These programs should emphasize the importance of ethical practices, compliance with applicable procedures, and the consequences of any violations. Building a culture of accountability and integrity from within will strengthen the company's Control Environment, which is the foundation of the entire internal control system (Utama & Putra, 2020; Deloitte, 2022).

## **5.4 Validation**

To ensure the credibility of this study's findings, several validation strategies were used consistently throughout the research process. The main technique was triangulation, where data from different sources direct observation, interviews, and company documents were compared and cross-checked. For instance, the delayed issuance of BTU (official receipts) was not only observed in daily practice but also confirmed by multiple staff interviews and supported by evidence in TTJPS forms and daily cash reports. In addition, a member check process was carried out. After interpreting the initial findings, the researcher shared summaries with key informants including cashiers, supervisors, and unit staff to gather their feedback. This step helped ensure that the interpretations reflected the participants' real experiences and perspectives. Several informants validated the findings and even clarified details the researcher might have misinterpreted, enhancing the overall trustworthiness of the conclusions. The researcher also engaged in peer debriefing, discussing progress and preliminary insights with academic mentors and fellow students familiar with qualitative methods. These reflective conversations provided critical input, helping the researcher challenge personal assumptions and see the data from alternative viewpoints. This process was vital for maintaining objectivity and reducing bias. Another strategy used was negative case analysis, where exceptions or irregularities were specifically

sought out rather than ignored. For example, some instances showed that not all DP misuse was intentional highlighting the complexity of operational conditions and avoiding oversimplified conclusions. Finally, the seven-month internship itself became a powerful source of validation. Being embedded in the company allowed the researcher to gain an insider's perspective and understand the organizational routines and challenges from within. This long-term engagement helped capture authentic data while allowing space for reflection and critical analysis. The combination of these strategies ensured that the research process remained both rigorous and human-centered, strengthening the validity of the results and the depth of insight gained.

## 6. Conclusion

This study has explored the internal control weaknesses within the sales and cash receipt procedures at PT. Auto2000 Yasmin, using a qualitative case study approach grounded in direct field observation, interviews, and document analysis. The findings reveal significant implementation gaps between the company's formal SOPs and actual practices, including delayed issuance of receipts (BTU), overlapping functions between sales and cashier roles, manual documentation systems, and weak managerial oversight of down payment (DP) flows. These weaknesses undermine core elements of the COSO internal control framework particularly control activities, information and communication, and monitoring and simultaneously reflect the four elements of the Fraud Diamond: pressure, opportunity, rationalization, and capability. Through triangulation, member checking, and extended field immersion, the credibility of these findings was validated and contextualized within the complex operational dynamics of an automotive dealership. To address the identified risks, this study recommends five interrelated improvements: the implementation of a real-time e-receipt system, clear segregation between sales and cashier functions, integration of sales and accounting systems, daily reconciliation by supervisors, and internal training on ethics and SOP compliance. Collectively, these recommendations aim not only to strengthen procedural integrity and fraud resistance but also to enhance customer trust, managerial efficiency, and the reliability of financial information reinforcing a sustainable control environment tailored to the dealership's high-volume, transaction-intensive context.

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## **Biographies**

**Salwa Salsabil** is an undergraduate student at the Faculty of Economics and Business, Pakuan University, Bogor, Indonesia. She has a strong interest in accounting information systems and internal control frameworks, particularly in the context of automotive business operations. Salwa completed her internship at Auto2000 Yasmin, an authorized Toyota dealer, where she worked as a sales advisor for seven months and gained hands-on experience in transaction procedures and financial documentation. Her research focuses on analyzing cash receipt systems and identifying control weaknesses to propose practical, system-based solutions. This paper represents her academic contribution and practical insights from the internship program.

**Dr. Retno Martanti Endah Lestari, S.E., M.Si., CMA, CAPM** is the Lecturer's Faculty of Economics and Business, Universitas Pakuan. She holds a Master's degree in Accounting and a Doctorate in Accounting too. Her expertise includes management accounting, cost accounting, and accounting education. Dr. Retno has published several research articles and is active in mentoring students in the field of accounting and finance. She also serves as a Certified Management Accountant and Certified Associate in Project Management.

**Dr. Abdul Kohar, SE., M.Ak., CSRP., CTCP., CPSP** is a lecturer at the Faculty of Economics and Business, Pakuan University. He specializes in management accounting, cost accounting, and financial management. With years of academic and practical experience, Dr. Kohar has been actively involved in various consultancy projects and professional certification programs in accounting and finance. He is also recognized for his dedication to improving corporate governance and accountability in business institutions.