

Role of Integrated Digital Systems in Cash Transaction Recording: Operational Practices at BYD Arista Pondok Indah

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ABSTRACT

Cash, as the most liquid asset, plays a crucial role in business continuity, requiring accurate and traceable recording supported by reliable information systems. The rise of digitalization has encouraged companies to shift from manual processes to integrated digital systems, including Enterprise Resource Planning (ERP). This study aims to describe the role of integrated digital systems in recording cash transactions at BYD Arista Pondok Indah by examining the use of the Arista Dealer Management System (ADMS) and Odoo ERP. A qualitative descriptive case study approach was employed, with data collected through direct observation, work participation, informal interviews with system users, and review of internal documentation. The results indicate that cash receipts and disbursements are processed non-cash and documented digitally from operational activities to financial reporting through the integration of ADMS and Odoo. While the digital system serves as the main tool for data recording and integration, the effectiveness of cash recording depends on user roles, data accuracy, and inter-functional coordination. Future research will expand the study scope and combine descriptive and quantitative analyses to evaluate the quality and effectiveness of cash information produced.

Kata kunci: Cash recording, integrated digital system, ERP, ADMS, automotive industry, non-cash transactions.

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INTRODUCTION

Cash is the most liquid asset in an organization and serves as the primary instrument for settling short-term obligations and supporting daily operational activities. Because of its liquidity and direct usability, cash is highly vulnerable to recording errors, delays, and misuse. Consequently, the accuracy of cash transaction recording becomes a critical requirement for maintaining financial reliability and managerial accountability. Hall (2016) emphasizes that Accounting Information Systems (AIS) function to transform transaction data into useful financial information through the integration of people, procedures, data, and technology. In environments characterized by intensive transaction flows, the quality of cash information is determined not merely by the existence of procedures, but by how effectively digital systems capture, process, and communicate cash data across organizational functions.

In operating contexts with high transaction volumes and complex cash flows, inaccurate or unreliable cash information may distort financial reports, weaken managerial decision-making, and undermine accountability in fund management. Empirical studies on cash recording systems show that manual or semi-manual processes remain prone to delays, duplication, and documentation gaps. Wulandari et al. (2025) demonstrate that cash recording systems that rely heavily on manual input often experience inefficiencies and inconsistencies, which reduce the timeliness and transparency of financial information. Similarly, research by Cahyani et al. (2024) and Tsabita et al. (2025) indicates that weaknesses in cash receipt and disbursement procedures can create vulnerability points in documentation and verification processes. These findings suggest that the reliability of cash information depends strongly on the structure of the recording system and the integration of transaction data from operational to accounting levels.

The automotive industry represents a business sector where the need for reliable cash transaction recording is particularly pronounced. Automotive dealers handle transactions that are generally large in value, repetitive in nature, and involve multiple stakeholders such as principals, dealers, financing institutions, service units, and customers. Each transaction generates financial data that must be recorded accurately and communicated across departments. Without a structured and integrated recording mechanism, organizations face fragmented documentation, delayed reconciliation, and information asymmetry between operational units and finance functions. Therefore, the implementation of digital and integrated cash recording systems is not merely an administrative choice, but a strategic necessity for ensuring operational continuity and financial accountability in automotive business environments.

The development of information technology has driven a transformation from manual recording practices to digital systems and Enterprise Resource Planning (ERP) environments. Digitalization does not simply convert paper-based forms into electronic formats; rather, it restructures the way transaction data are collected, processed, and routed across organizational functions. Sargsyan et al. (2025) argue that information technology reshapes accounting practices by enabling faster processing, real-time access, and interconnected information flows. In the context of cash management, digital systems allow organizations to record receipts and disbursements more efficiently while providing immediate access to cash position information for managers and stakeholders. Wulandari et al. (2025) further show that computerized cash recording systems improve reporting speed and reduce operational errors compared to traditional manual approaches.

Beyond digitization, the integration of systems plays a decisive role in determining information quality. AIS implementation literature highlights that effective integration synchronizes operational transaction processing with accounting and reporting functions. Zaçe and Shuli (2025) explain that AIS implementation aims to connect business processes into a unified information flow, thereby reducing data redundancy and improving control mechanisms. Through integration, operational data captured at the front-office level can be transferred automatically into accounting records without repetitive input. This integration strengthens traceability from transaction initiation to financial reporting and supports managerial monitoring over cash movements.

However, the presence of digital platforms does not automatically eliminate operational risks. Studies on cash disbursement systems in large organizations show that transaction flows within integrated environments still depend on document completeness, data entry accuracy, infrastructure stability, and procedural compliance. Anjani and Munari (2025) reveal that weaknesses in documentation and coordination can hinder the effectiveness of digital cash systems, even when technological infrastructure is available. Similarly, Nabila et al. (2025) find that organizations often combine ERP systems with spreadsheets and physical documents, creating verification points that require manual coordination across functions. These conditions indicate that digital systems function as enablers that structure information flows, but the success of cash transaction recording still relies heavily on user roles, procedural discipline, and cross-functional collaboration.

From an AIS perspective, cash transaction recording is not a single activity but a chain of interconnected processes involving transaction initiation, documentation, authorization, posting, and reconciliation. Each stage contributes to the reliability of cash information. Hall (2016) notes that AIS supports control by ensuring that transaction data are properly authorized, recorded, and stored within the system environment. When any stage in the chain is weak, the overall quality of financial information deteriorates. For instance, operational data may be entered promptly, but if documentation is incomplete or reconciliation is delayed, financial reports lose their relevance for managerial decision-making. Thus, studying integrated digital systems requires attention not only to software capabilities but also to how systems organize roles and control information flows in practice.

In this context, BYD Arista Pondok Indah represents a relevant operational setting for examining integrated digital systems in cash transaction recording. As part of the Arista Group automotive network, the organization operates within a business environment characterized by intensive transactions and multi-party coordination (Arista Group, 2025a; Arista Group, 2025b). The company utilizes the Arista Dealer Management System (ADMS) to manage front-line operational activities such as sales administration and customer transactions, while Odoo ERP supports accounting records and financial reporting. All cash transactions, including receipts via bank transfer and EDC as well as disbursements via bank transfer and petty cash, are processed digitally within this system ecosystem. As a result, cash data flow from operational units to the finance function through application integration rather than through purely manual forms.

The integration between ADMS and Odoo creates a continuous information flow from transaction initiation to accounting recognition. Operational staff record transactions in ADMS, which subsequently become the basis for accounting processing in Odoo. This configuration allows the organization to link operational execution with financial accountability. However, system integration also introduces coordination demands between users and platforms. Users must ensure that transaction entries, documentation, and reconciliations are aligned across systems. Therefore, integrated digital systems in this context do not merely automate recording but restructure the relationship between human actors and information technology in managing cash.

Existing literature extensively discusses digitalization and internal control in cash accounting information systems. Studies by Cahyani et al. (2024), Nabila et al. (2025), Wulandari et al. (2025), and Tsabita et al. (2025) examine effectiveness, control, and procedural compliance in various organizational contexts such as educational institutions, microenterprises, and service organizations. While these studies provide valuable insight into system benefits and weaknesses, most of them focus on evaluation outcomes rather than detailed operational workflows within fully integrated system environments. Descriptive mapping of how digital systems and users interact simultaneously at the operational level remains limited, particularly in automotive dealership settings where transaction complexity and value intensity are high.

Moreover, many studies treat cash processes as part of broader accounting cycles without explaining how operational applications and ERP platforms interact in daily cash recording practices. This leaves a gap in understanding how integration actually shapes cash information reliability at the micro-operational level. Without such understanding, digital implementation risks being perceived merely as a technical project instead of as an information governance mechanism that connects technology, procedures, and human behavior.

Therefore, this study addresses the gap by describing the role of integrated digital systems in supporting cash transaction recording at BYD Arista Pondok Indah. Rather than measuring system performance quantitatively, the study focuses on operational workflows, the relationship between ADMS and Odoo, and the points that require user coordination and accuracy. The analysis covers cash inflows, cash outflows, petty cash management, documentation, receipt issuance, and reconciliation mechanisms within the integrated environment.

The novelty of this research lies in its operational-level perspective on integrated digital systems in an automotive business context. Unlike previous studies that emphasize effectiveness or control evaluation, this study illustrates how cash information flows across operational and accounting platforms and how users interact with systems to maintain data reliability. By positioning integrated digital systems as socio-technical mechanisms rather than purely technological tools, the study contributes to AIS literature and provides practical insight for organizations seeking to strengthen cash transaction recording through digital integration.

METHOD

This study employs a descriptive qualitative approach using a case study design. The approach is selected because it allows an in-depth exploration of how cash transaction recording is actually performed within an integrated digital system environment, rather than testing causal relationships or statistically generalizing findings. Qualitative case studies are particularly appropriate for capturing operational processes, user–system interactions, and contextual practices that cannot be fully represented through numerical indicators alone (Nabila et al., 2025; Anjani & Munari, 2025). Similar approaches are commonly applied in studies examining the transformation of sales and cash information systems, where the primary objective is to map workflows and operational practices rather than to construct quantitative models (Yuniarto & Siregar, 2025; Wulandari et al., 2025).

The research object is BYD Arista Pondok Indah, an automotive dealership that has implemented the Arista Dealer Management System (ADMS) for operational activities and Odoo as its accounting-based Enterprise Resource Planning (ERP) platform. The unit of analysis is the operational-level cash transaction recording process. This includes cash inflow and cash outflow cycles, transaction initiation points, data input mechanisms, and information flows between operational and accounting modules. The analysis focuses on how cash transactions originate at the front office, how they are recorded in ADMS, how the data are transferred, synchronized, or reconciled with Odoo, and how these processes are ultimately reflected in cash records and financial reports.

Data collection was conducted using multiple techniques to ensure a comprehensive understanding of cash transaction recording practices within an integrated digital environment. The primary technique was direct observation of daily operational activities related to cash receipts and disbursements, starting from the occurrence of transactions at the front office to data input, processing, and verification in the system. Through observation, the researcher was able to capture how users interact with ADMS and Odoo, how workflows operate under real conditions, and how coordination between functions takes place in practice.

In addition to observation, the study involved participatory engagement through internship in organizational units directly related to cash transaction recording. This involvement enabled the researcher to understand users' tasks, responsibilities, and work routines from an insider perspective. Participation also provided insight into cross-functional coordination between administrators, cashiers, and accounting staff in using ADMS and Odoo. Such engagement helps reveal operational practices that may not be fully documented in formal procedures but are essential for ensuring smooth and accurate cash recording (Anjani & Munari, 2025).

To enrich the observational data, informal interviews were conducted with key personnel involved in cash transaction recording, including administrators, cashiers, and accounting officers. The interviews aimed to clarify transaction workflows, users' understanding of system functions, and their experiences in handling cash receipts and disbursements using integrated digital systems. An informal interview format was applied to encourage open communication and to capture actual operational practices rather than responses limited to written standard operating procedures.

The study also employed internal documentation review, including work procedures, system interface screenshots, and sample transaction evidence used in the cash recording process. Documentation analysis supported the understanding of how cash recording flows are formally structured and how transactions are represented within ADMS and Odoo in the form of data and reports. The integration of observation, participation, interviews, and documentation follows cash accounting information system research practices that emphasize multi-source data collection to obtain a contextual and reliable operational picture (Anjani & Munari, 2025; Nabila et al., 2025; Wulandari et al., 2025). All internal documentation was utilized solely for analytical purposes and is not disclosed in detail to maintain organizational confidentiality.

The collected data were analyzed using descriptive qualitative analysis. The analysis process involved organizing and categorizing information based on cash recording workflows, system functions, and user roles. A who–does–what–in–which–system analytical lens was applied to identify who performs each activity, what actions are taken, and which system (ADMS or Odoo) is used at each stage of the cash transaction process. This approach enables a structured mapping of operational practices within the integrated digital environment.

Furthermore, the analysis emphasizes the relationship between ADMS and Odoo in the context of cash transactions. Attention is given to how data recorded at the operational level in ADMS flow into, are synchronized with, or are reconciled in Odoo as the accounting system. Particular focus is placed on process points that still require manual coordination, additional verification, or re-checking by users. These points are analytically important because they reflect the interaction between digital systems and human work practices within an operational setting.

The interpretation of findings is guided by concepts from accounting information systems, especially those related to transaction subsystems, data integration across platforms, and the role of information systems as providers of information that supports decision-making and organizational accountability. The analysis does not aim to quantitatively measure system effectiveness or performance, but to explain how integrated digital systems operate in daily cash recording practices and how user involvement influences the quality, reliability, and traceability of the information generated (Sargsyan et al., 2025; Cahyani et al., 2024).

FINDING AND DISCUSSION

1. Cash Transaction Workflow in an Integrated System

Cash transaction recording at BYD Arista Pondok Indah is embedded in an operational workflow that connects front-office activities with financial administration through digital systems. As part of Arista Group, which operates large-scale automotive distribution and service networks, transactional activities involve vehicle sales, after-sales services, and customer payments that must be documented in a structured and traceable manner (Arista Group, 2025a; Arista Group, 2025b). In this environment, cash receipts are predominantly processed through non-cash mechanisms such as bank transfers and electronic data capture (EDC), minimizing physical cash handling while strengthening documentation reliability.

Table. 1 Cash Transaction Workflow

Stage	Actor	System Used	Input Evidence	Activity Description	Output
Sales/Service Order	Admin / Front Office	ADMS	Customer order, service form	Records vehicle sales or workshop service transactions into the system	Transaction data stored in ADMS
Payment Processing	Customer / Cashier	Bank / EDC	Transfer receipt, EDC slip	Customer completes payment via transfer or card	Payment proof generated
Payment Verification	Cashier	ADMS	Transfer slip, EDC receipt	Matches payment proof with transaction data	Transaction marked as "Paid"
Data Confirmation	Admin	ADMS	Verified transaction data	Updates settlement status in the system	Cash receipt confirmed
Financial	Finance	Odoo	ADMS	Records verified	Cash recorded

Stage	Actor	System Used	Input Evidence	Activity Description	Output
Recording		ERP	transaction record	transactions into accounting journals	in accounting system

Based on field observation, the workflow begins when sales or service transactions are created by the admin or front-office staff in the Arista Dealer Management System (ADMS). Transaction data include customer identity, service or vehicle details, prices, discounts, and selected payment methods. Customers then complete payments through transfer or EDC. The cashier subsequently verifies payment evidence against the transaction record in ADMS before updating the settlement status. Once confirmed, the transaction becomes the basis for financial recording in the accounting system. This operational flow is summarized in Table 1 (Cash Transaction Workflow).

This workflow reflects the accounting information system concept that transaction processing must begin at the operational level and be supported by systematic documentation to ensure data reliability (Hall, 2016). Similar studies on cash receipt systems emphasize that early-stage recording and verification are critical for maintaining consistency between transaction evidence and accounting records (Wulandari et al., 2025; Tsabita et al., 2025). At BYD Arista Pondok Indah, the integration of ADMS into daily operational routines ensures that cash transactions are not merely financial entries but are embedded in service and sales processes, enabling traceability from customer interaction to accounting output.

2. Digital Integration Between ADMS and Odoo ERP

The role of integrated digital systems becomes more visible in the connection between ADMS as the operational platform and Odoo as the accounting enterprise resource planning (ERP) system. ADMS functions as the primary transaction generator, while Odoo serves as the system for journalizing, bookkeeping, and preparing financial statements. The interaction between these systems ensures that operational cash events are transformed into accounting information.

As observed in practice, transaction data recorded in ADMS such as transaction amount, payment method, date, and reference number form the basis for accounting entries in Odoo. Finance staff perform reconciliation and verification before posting journals, ensuring consistency between operational records and accounting representation. This inter-system relationship is presented in Table 2 (Integration Mapping Between ADMS and Odoo ERP).

Table. 2 Integration Mapping Between ADMS and Odoo ERP

Data Element	Source System (ADMS)	Target System (Odoo)	Processing Method	User Involved	Purpose
Customer payment data	Sales service module	& Accounting module	Reconciliation and journal posting	Finance staff	Ensure receipts recorded in ledger
Transaction amount	Settlement record	Cash journal	Data synchronization	Finance staff	Produce accurate balance
Payment method	Payment status field	Accounting entry	Manual verification and input	Cashier & Finance	Classify receipts
Transaction date	ADMS transaction log	Journal date	Cross-checking	Finance staff	Maintain period accuracy

Data Element	Source System (ADMS)	Target System (Odoo)	Processing Method	User Involved	Purpose	
Reference number	Invoice number	Journal reference	Linking transaction evidence	Finance staff	Support trail	audit

From an accounting information systems perspective, ERP integration enables data synchronization across subsystems, reducing fragmentation and strengthening the continuity of information flows (Zaçe & Shuli, 2025). Hall (2016) explains that transaction subsystems must be logically connected to general ledger systems to ensure accountability and decision-useful reporting. In line with this framework, the ADMS–Odoo linkage at BYD Arista Pondok Indah illustrates how operational transactions are elevated into financial information through structured digital pathways rather than manual transcription. This integration supports faster reporting cycles and strengthens audit trails, although user verification remains essential to prevent mismatches between systems (Anjani & Munari, 2025).

3. User–System Interaction in Cash Recording

Although the system infrastructure is digital, the effectiveness of cash transaction recording is shaped by user roles and interactions with the system. At BYD Arista Pondok Indah, responsibilities are distributed among admins, cashiers, finance staff, and supervisors. Admins initiate transaction data in ADMS, cashiers verify payments and update settlement status, finance staff perform reconciliation and journal posting in Odoo, and supervisors monitor the overall process. These interactions are summarized in Table 3 (User–System Interaction in Cash Recording).

Table. 3 User–System Interaction in Cash Recording

User Role	System Used	Main Activities	Input Data	Output Produced
Admin / Front Office	ADMS	Record sales and service transactions	Customer service details	Transaction record in ADMS
Cashier	ADMS	Verify payments and update status	Transfer slips, EDC receipts	Payment confirmation status
Finance Staff	Odoo ERP	Journalizing and reconciliation	Verified transaction data	Cash journal and ledger entries
Supervisor	ADMS Odoo	& Monitor and review transactions	Transaction logs	Approved financial records

This structure reflects the segregation of duties principle in accounting systems, where different functions are assigned to different users to maintain data reliability and accountability (Hall, 2016; Purwanti et al., 2023). Studies on cash accounting systems in educational institutions and microenterprises also indicate that user roles act as a bridge between transaction evidence and system-based records (Nabila et al., 2025; Tsabita et al., 2025).

At BYD Arista Pondok Indah, digital systems shift user work from manual bookkeeping toward data validation and coordination. Cashiers and finance staff no longer focus primarily on writing records but on ensuring that digital entries match transaction evidence. This confirms Sargsyan et al. (2025), who argue that digitalization changes accounting work patterns by emphasizing verification, monitoring, and system navigation rather than mechanical recording.

4. Documentation and Traceability of Cash Transactions

A critical function of integrated digital systems lies in documentation and traceability. Every cash transaction at BYD Arista Pondok Indah is supported by physical or digital evidence such as

invoices, transfer slips, EDC receipts, petty cash vouchers, and journal entries stored within ADMS and Odoo. These documents form a continuous audit trail from transaction initiation to financial reporting. The documentation structure is illustrated in Table 4 (Documentation and Traceability of Cash Transactions).

Documentation ensures that cash information is verifiable and administratively accountable. In cash accounting systems, the linkage between documents and system records is essential to prevent information gaps and misclassification (Cahyani et al., 2024). Wulandari et al. (2025) also highlight that computerized systems enhance documentation completeness because evidence can be stored and retrieved systematically.

Table. 4 Documentation and Traceability of Cash Transactions

Document Type	Format	Generated By	Stored In	Function
Sales invoice	Digital	ADMS system	ADMS database	Evidence of sales transaction
Payment receipt	Paper / Digital	/ Bank / EDC machine	Finance archive	Proof of customer payment
Petty cash voucher	Paper	Finance staff	Internal archive	Support small cash expenditures
Transaction recap	Digital	Finance staff	Odoo ERP	Summary of cash movements
Journal entry	Digital	Odoo system	Accounting module	Formal accounting record

At BYD Arista Pondok Indah, traceability is achieved through the connection between ADMS transaction logs and Odoo accounting entries. Each journal entry can be linked back to its operational source. This condition supports organizational accountability without positioning the system as an audit instrument, but rather as an information infrastructure that supports transparency and managerial monitoring (Pramukti, 2024; Hall, 2016)

5. Coordination Points in Digital Cash Recording

Despite system integration, operational practice shows that digital recording still requires human coordination. Certain situations, such as payment mismatches, delayed bank confirmations, incomplete documents, network disruptions, or petty cash discrepancies, demand interaction among admins, cashiers, finance staff, and supervisors. These coordination points are presented in Table 5 (Coordination Points in Digital Cash Recording).

Table. 5 Coordination Points in Digital Cash Recording

Situation	Units Involved	System Impact	Coordination Action	Result
Payment mismatch	Cashier & Admin	Transaction not settled	Cross-check proof	payment Status corrected
Bank delay	Cashier & Finance	Payment not yet recorded	Manual confirmation with bank data	Transaction validated
Incomplete documents	Operational unit & Finance	Journal posting delayed	Request completion	document Recording continued
Network interruption	All units	System temporarily inaccessible	Manual collection	evidence Data entered after recovery

Situation	Units Involved	System Impact	Coordination Action	Result
Petty cash discrepancy	Finance Supervisor	& Cash balance difference	Reconciliation and adjustment	Balance stabilized

This finding supports previous studies showing that digitalization does not eliminate manual communication but transforms it into a verification and problem-solving function (Yuniarto & Siregar, 2025; Nabila et al., 2025). Anjani and Munari (2025) emphasize that system effectiveness depends not only on technology but also on user responsiveness to documentation completeness and infrastructure reliability.

At BYD Arista Pondok Indah, coordination practices act as a buffer that maintains recording continuity when system constraints appear. Instead of halting processes, users rely on evidence-based clarification and staged data entry. This demonstrates that integrated digital systems function optimally when supported by adaptive organizational routines rather than purely automated logic.

6. Operational Implications of Integrated Digital Systems

Overall, the findings indicate that integrated digital systems at BYD Arista Pondok Indah play a central role in shaping cash transaction recording practices. The systems standardize workflows, strengthen documentation, and enable data integration from operational activities to financial reporting. As shown across the previous sections, ADMS captures transaction events, while Odoo transforms them into accounting information that supports monitoring and reporting.

This role aligns with the broader perspective that accounting information systems provide structured, timely, and traceable information for organizational decision-making (Hall, 2016; Zaçe & Shuli, 2025). The digitalization of cash recording reduces dependence on manual writing and increases focus on verification, reconciliation, and coordination (Sargsyan et al., 2025). Studies on cash systems in various organizational settings similarly conclude that computerized recording enhances transparency without automatically turning the system into a performance measurement tool (Cahyani et al., 2024; Tsabita et al., 2025).

In the automotive business context, where transactions involve high value and multiple parties, the integration between operational and accounting systems shortens the gap between transactional events and financial information availability. However, this study also shows that system effectiveness is inseparable from user competence, documentation discipline, and cross-functional coordination. Thus, the role of integrated digital systems at BYD Arista Pondok Indah is not merely technological but organizational; it restructures how users interact with cash information, how evidence is managed, and how accountability is operationalized in daily practice.

CONCLUSIONS

This study concludes that the implementation of an integrated digital system that connects ADMS as the operational system and Odoo as the accounting ERP plays an important role in supporting cash transaction recording at BYD Arista Pondok Indah. The flows of cash receipts and disbursements, which are processed entirely on a non-cash basis, can be recorded in a more structured manner from the operational stage, verified using valid payment evidence, and traced through to accounting records and financial statements. This condition shows that system integration enables the linkage of cash information from the front office to the finance function within a single continuous recording chain.

The results also show that the success of cash transaction recording is determined not only by the existence of a digital system, but is strongly influenced by the active role of users in carrying out their respective functions. Admin staff, cashiers, and the finance department have complementary roles in ensuring the accuracy of data input, verification of payment evidence, reconciliation

between systems, and the preparation of financial reports. Thus, the digital system functions as the main medium for recording and integrating data, while the quality of cash information still depends on coordination, thoroughness, and user compliance with the established workflows.

In addition, the study finds that although cash transaction recording is already supported by an integrated digital system, operational practice still faces obstacles such as incomplete supporting documents, network disruptions, and differing levels of user understanding. However, these obstacles do not halt the recording process, because the company applies adjustment mechanisms through interdepartmental clarification, staged recording, and informal coordination as operational solutions. This shows that the digital system and manual work procedures operate side by side as part of day-to-day cash recording practices.

This study is limited to descriptively mapping workflows and the role of the system within a single business unit, without quantitative testing of the effectiveness of internal control or financial performance. Therefore, the findings are not intended as an evaluation of system adequacy, but as a depiction of how the integrated digital system is used in practice for cash transaction recording at the operational level. Future research can expand the scope to multiple dealers, and combine descriptive approaches with quantitative analysis to assess the relationship between system integration, cash information quality, and financial reporting performance indicators.

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