

## ABSTRAK

### EVALUASI PENGENDALIAN INTERNAL PENGELUARAN KAS DANA BANTUAN OPERASIONAL SEKOLAH Studi Kasus di SDN 3 Jogosestran

**Yunarko Adi Pratama**  
**NIM: 132114042**  
**Universitas Sanata Dharma**  
**Yogyakarta**  
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Penelitian ini bertujuan untuk mengetahui apakah pengendalian internal pengeluaran kas yang dilakukan oleh SDN 3 Jogosestran sesuai dengan komponen pengendalian internal menurut COSO (*Committe Of Sponsoring Organization*). Penelitian ini penting dilakukan agar SDN 3 Jogosestran bisa memahami dan mengevaluasi pengendalian internal pengeluaran kas yang sudah diterapkan.

Jenis penelitian ini adalah penelitian kualitatif dengan pendekatan studi kasus. Data diperoleh dari wawancara, dokumentasi, dan observasi. Teknik analisis data yang digunakan adalah mendeskripsikan pengendalian internal pengeluaran kas yang dilakukan SDN 3 Jogosestran. Langkah selanjutnya adalah mencocokkan dengan lima komponen pengendalian internal COSO dan menarik kesimpulan.

Hasil penelitian ini menunjukkan bahwa pengendalian internal pengeluaran kas yang dilakukan oleh SDN 3 Jogosestran belum sepenuhnya sesuai dengan lima komponen pengendalian internal COSO. Komponen yang belum sepenuhnya diterapkan prinsip-prinsipnya adalah komponen penilaian resiko.

**Kata kunci:** Pengeluaran Kas, Pengendalian Internal, COSO.

**ABSTRACT**

**EVALUATION OF INTERNAL CONTROL ON OPERATIONAL AID TO  
SCHOOL PROGRAM CASH EXPENDITURE  
Case Study at SDN 3 Jogosestran**

**Yunarko Adi Pratama  
NIM: 132114042  
Universitas Sanata Dharma  
Yogyakarta  
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This study aims to determine whether the internal control on cash expenditure is carried out by SDN 3 Jogosestran in accordance with the internal control component according to COSO (Committee of Sponsoring Organization). This research is important to be conducted so that SDN 3 Jogosestran can understand and evaluate the internal control of cash expenditure that has been applied.

This type of research was qualitative research with case study approach. Data were obtained from interview, documentation, and observation. Data were analyzed by describing internal control on cash expenditure performed by SDN 3 Jogosestran. The following step matched those implemented internal control with the five components of COSO's internal control and drew conclusions.

The results of this study indicated that the internal control on cash expenditure performed by SDN 3 Jogosestran had not been fully conformed with the five components of COSO's internal control. The component which principles had not been fully implemented was risk assessment component.

**Keywords:** Cash Expenditure, Internal Control, COSO.