

ABSTRAK

EVALUASI EFEKTIVITAS PENGENDALIAN INTERNAL PENERIMAAN DAN PENGELUARAN KAS DI PT KANISIUS

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Penelitian ini bertujuan untuk mengetahui efektivitas pengendalian internal penerimaan dan pengeluaran kas yang diterapkan di PT KANISIUS. Latar Belakang Penelitian ini adalah vitalnya peran Sistem Informasi terlebih Penerimaan dan Pengeluaran Kas terhadap keberlangsungan Perusahaan, sehingga perlu untuk di evaluasi efektivitas pengendaliannya.

Jenis penelitian ini deskriptif dengan pendekatan kualitatif. Teknik pengumpulan data yang digunakan ialah teknik observasi, wawancara dan dokumentasi. Metode sampling yang digunakan ialah stop-or-go sampling. Sampel yang digunakan dalam penelitian diberi dari tempat penelitian yaitu PT KANISIUS atau given sampling. Teknik analisis data menggunakan metode teknik analisis deskriptif kualitatif dengan pengujian pengendalian atas attribute sampling.

Hasil Penelitian menunjukkan bahwa Pengendalian Internal Penerimaan Kas atas Attribute Dokumen Bernomor Urut Tercetak, Otorisasi Dokumen, dan Ketepatan Pencatatan Akuntansi Efektif. Pengendalian Internal Penerimaan Kas atas Attribute Kelengkapan Dokumen Tidak Efektif. Pengendalian Internal Pengeluaran Kas atas Attribute Dokumen Bercap Lunas, Otorisasi Dokumen, Kelengkapan Dokumen, dan Ketepatan Pencatatan Akuntansi Efektif.

Kata kunci: Efektivitas, Pengendalian Internal, Pengendalian internal sistem penerimaan kas, Pengendalian internal sistem pengeluaran kas

ABSTRACT

**EVALUATING EFFECTIVENESS OF INTERNAL CONTROL ON CASH
RECEIPT AND CASH DISBURSEMENT AT PT KANISIUS**

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The aim of this study was to find out the effectiveness of cash receipt and cash disbursement's internal control that was being implemented at PT KANISIUS. The main reason to carry out this study was the vital role of information system as the output of information system used by managers in their decisions making process. Considering information system's vital role, the effectiveness of cash receipt and cash disbursement's internal control had to be tested.

The type of this study was descriptive with qualitative approach. Data collecting technique were observation and documentation. Sampling method used in this study was stop-or-go sampling. Researcher received given samples over cash receipt and cash disbursement documents. Data technique analysis of this study was descriptive qualitative analysis over controlling test of sampling attributes.

Based on researcher's analysis, the result of this study showed that Cash Receipt System's Internal Control over Printed Number Documents, Authorized Documents, and The Accuracy of Accounting Records were Effective. However, Cash Receipt System over attribute C that was Documents Completeness wasn't Effective. Cash Disbursement system over Paid Off Stamped Documents, Authorized Documents, Completeness of the Documents, and The Accuracy of Accounting Records were Effective.

Keywords: Effectiveness, Cash Receipt System, Cash Disbursement System