

**ABSTRAK**

**ANALISIS PENGENDALIAN INTERNAL SISTEM INFORMASI  
AKUNTANSI PENERIMAAN KAS**

(Studi Kasus pada Klinik Pratama Mardi Waluyo)

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Penelitian ini bertujuan untuk menganalisis pengendalian internal sistem informasi akuntansi penerimaan kas pada Klinik Pratama Mardi Waluyo sesuai dengan komponen pengendalian internal menurut *Committee of Sponsoring Organizations of Treadway Commission (COSO)*. Jenis penelitian yang dilakukan adalah studi kasus. Teknik pengumpulan data dalam penelitian ini adalah dengan menggunakan metode wawancara dan dokumentasi. Teknik analisis data yang digunakan adalah deskriptif komparatif. Hasil penelitian ini menunjukkan bahwa pengendalian internal sistem informasi akuntansi penerimaan kas yang dilakukan Klinik Pratama Mardi Waluyo tiga komponen yaitu Lingkungan Pengendalian, Informasi dan Komunikasi, serta Kegiatan Pemantauan sesuai dengan *COSO framework*. Dua komponen yaitu Penilaian Risiko dan Aktivitas Pengendalian tidak sesuai dengan *COSO framework*.

**Kata Kunci:** Pengendalian Internal, Penerimaan Kas, *Committee of Sponsoring Organizations of Treadway Commission (COSO)*.

**ABSTRACT**

**AN ANALYSIS OF INTERNAL CONTROL ON ACCOUNTING  
INFORMATION SYSTEM FOR CASH RECEIPT**

(Case Study at *Pratama Mardi Waluyo* Clinic)

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This research aims to analyze the internal control of the accounting information system for cash receipt at the *Pratama Mardi Waluyo* Clinic in accordance with the internal control component according to the Treadway Commission Organization Sponsoring Committee (COSO). This type of research is a case study. Data collection techniques in this research used interview and documentation methods. The data analysis technique was descriptive comparative. The results of this research indicated that the internal control on accounting information system for the cash receipt at the *Pratama Mardi Waluyo* Clinic were three components, namely the Control Environment, Information and Communication, and Monitoring Activities in accordance with the COSO framework. Two components of Risk Assessment and Control Activities were not in accordance with the COSO framework.

**Keywords:** Internal Control, Cash Receipt, Committee of Sponsoring Organizations of Treadway Commission (COSO).