

ABSTRAK

**EVALUASI PENGENDALIAN INTERNAL PADA
SISTEM PENERIMAAN KAS**

(Studi Kasus Pada PT. Madubaru)

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Penelitian ini bertujuan untuk mengetahui kesesuaian antara penerapan pengendalian internal sistem penerimaan kas PT. Madubaru dengan lima komponen pengendalian internal menurut COSO. Pengendalian internal merupakan hal yang paling penting bagi setiap usaha. Penelitian ini penting dilakukan untuk membantu perusahaan dalam memahami dan mengevaluasi pengendalian internal pada penerimaan kas yang sudah diterapkan.

Jenis penelitian ini adalah studi kasus. Teknik pengumpulan data yang digunakan yaitu wawancara, observasi langsung, ceklist, serta dokumentasi. Teknik analisis data yang digunakan adalah kualitatif deskriptif yang dilakukan dengan mendeskripsikan pengendalian internal pada sistem penerimaan kas di PT. Madubaru dan membandingkan dengan lima komponen pengendalian internal menurut COSO.

Hasil yang diperoleh dalam penelitian ini menunjukkan bahwa pengendalian internal penerimaan kas di PT. Madubaru Sebagian besar sudah sesuai dengan lima komponen dan tujuh belas prinsip pengendalian internal menurut COSO. Terdapat tiga belas dari tujuh belas prinsip pengendalian internal menurut COSO yang telah diterapkan oleh PT. Madubaru. Dengan demikian terdapat empat prinsip pengendalian internal menurut COSO yang belum diterapkan.

Kata kunci: Pengendalian Internal, Sistem Penerimaan Kas, *Committee Of Sponsoring Organization Of Treadway Commission's* (COSO)

ABSTRACT

EVALUATION OF INTERNAL CONTROL ON CASH RECEIPT SYSTEM

(Case study at PT. Madubaru)

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This study aims to determine the suitability between the application of the internal control system cash receipts PT. Madubaru with five components of internal control according to COSO. Internal control was the most important thing for every business. This research was important to help companies understand and evaluated internal controls on cash receipts that had been implemented.

This type of research was a case study. Data collection techniques used namely interviews, direct observation, checklist and documentation. The data analysis technique used was descriptive qualitative which was done by describing the internal control of the cash receipts system at PT. Madubaru and compared with the five components of internal control according to COSO.

The results obtained in this study indicated that the internal control of cash receipts at PT. Madubaru Most of them comply with the five components and seventeen principles of internal control according to COSO. There were thirteen of the seventeen internal control principles according to COSO that had been implemented by PT. Madubaru. Thus there was four internal control principle according to COSO that had not been implemented.

Keywords: *Internal Control, Cash Receipt System, Committee Of Sponsoring Organization Of Treadway Commission's (COSO)*