



EVALUASI SISTEM PENGENDALIAN INTERNAL KAS (STUDI PADA PERKUMPULAN DHARMAPUTRI)

Peronica Elyana

Program Magister Akuntansi, Fakultas Ekonomika Dan Bisnis,
Universitas Gadjah Mada

Jl. Humaniora No. 1 Bulaksumur, Yogyakarta, 55281

Email: peronicae@gmail.com

INTISARI

Tujuan penelitian ini adalah untuk menilai sistem pengendalian internal kas Perkumpulan Dharmaputri dibandingkan dengan unsur-unsur pengendalian internal COSO, menilai penyebab sistem pengendalian internal kas Perkumpulan Dharmaputri yang diduga belum memadai jika dibandingkan dengan unsur-unsur pengendalian internal COSO.

Penelitian ini menggunakan metode penelitian kualitatif dengan pendekatan studi kasus. Pengumpulan data dilakukan melalui kuesioner dengan menggunakan *Internal Control Questionnaire (ICQ)* dan Keputusan Kapitel Umum Santa Perawan Maria, wawancara mendalam berdasarkan 17 prinsip pengendalian internal COSO, observasi langsung, dan analisis dokumentasi. Setelah data terkumpul, dilakukan analisis untuk menjawab pertanyaan penelitian, dan simpulan.

Hasil penelitian menunjukkan bahwa sistem pengendalian internal kas Perkumpulan Dharmaputri secara keseluruhan cukup memadai. Namun masih ada dua prinsip yang kurang memadai, yaitu prinsip penilaian risiko *fraud* dan prinsip memperoleh dan menghasilkan informasi yang relevan. Dua prinsip yang kurang memadai tersebut disebabkan oleh belum adanya analisis risiko *fraud*, belum tersedianya informasi keuangan yang akurat, dan masih ada kebijakan yang belum dibakukan. Saran yang diberikan adalah membangun sistem pengendalian internal kas PDp yang holistik, membakukan *Flowchart* penerimaan dan pengeluaran kas, dan membakukan kebijakan keuangan untuk meningkatkan sistem pengendalian internal kas PDp.

Kata kunci: sistem pengendalian internal, COSO, kas.



EVALUATION OF INTERNAL CASH CONTROL SYSTEM: A STUDY IN PERKUMPULAN DHARMAPUTRI FOUNDATION

Peronica Elyana

Master Program in Accounting, Faculty of Economics and Business
Gadjah Mada Univeristy
Jl. Humaniora No. 1 Bulaksumur, Yogyakarta, 55281
email: peronicae@gmail.com

ABSTRACT

This research is to evaluate the internal cash control system of Perkumpulan Dharmaputri Foundation compared to the components of COSO (Committee of Sponsoring Organizations of the Treadway Commission) internal control and to evaluate the causes of the internal cash control system of Perkumpulan Dharmaputri Foundation which are considered inadequate compared to the components of COSO internal control.

This research used a qualitative method with a case study approach. Data were collected using *questionnaires with the Internal Control Questionnaire (ICQ)* and the decisions of the General Chapter Congregation Sisters of Our Lady, through in-depth interviews based on the seventeen principles of the COSO internal control, direct observations, and document analyses. The data were then analyzed to answer the research questions and to draw conclusions.

The results showed that the internal cash control system of Perkumpulan Dharmaputri Foundation was overall adequate. Yet, there were two principles which were somewhat inadequate; they were the principles of fraud risk assessment and of getting and resulting relevant information. The inadequacy of the two principles was because the risk fraud analysis and accurate financial information were not available, and some policies have not yet been standardized. It is suggested that the development of a holistic internal PDp cash control system, the standardization of the flowchart of cash receipts and expenses, and the standardization of financial policies to upgrade the internal PDp cash control system be created.

Key words: internal control system, COSO, cash.