

## ABSTRAK

Keberadaan kas dalam suatu perusahaan sangatlah penting sebab kas mendukung dan mendanai kegiatan perusahaan sehari-hari, seperti membayar gaji, memenuhi hutang yang telah jatuh tempo dan kewajiban lainnya.

Kas dan laba tidak memiliki arti yang sama. Kas dalam akuntansi secara harfiah berarti sebagai uang tunai di tangan atau di bank sedangkan laba adalah konsep akuntansi yang merupakan pengurang pendapatan oleh biaya operasi. Keuntungan bisa menjadi indikator kesuksesan sebuah perusahaan; Namun, kas dan laba mungkin tidak proporsional dalam laporan keuangan.

Memang benar bahwa perusahaan membutuhkan laba untuk bertahan dan bertahan dalam jangka panjang. Namun, meskipun perusahaan tersebut menguntungkan, namun masih ada kemungkinan mereka bangkrut dan mengalami likuidasi karena kekurangan kas atau peningkatan hutang jika tidak mengelola kasnya secara efektif.

Perusahaan tidak hanya harus menjaga jumlah kas, mereka juga harus melindungi kas dari segala penipuan. Kas merupakan aset yang sangat likuid sehingga rentan disalahgunakan.

Untuk mencegah kecurangan dari kas dan juga menjaga dan mengelola kas secara efektif, perusahaan perlu merancang dan menerapkan pengendalian internal yang baik. Informasi keuangan yang akurat sangat penting untuk keberhasilan operasi perusahaan dan sejalan dengan pengendalian internal.

Laporan ini akan dipecah menjadi tiga bagian. Bagian pertama akan menjelaskan kerangka teoritis dan gap yang terjadi di dunia nyata. Bagian kedua, akan membahas dengan pemilik bisnis tentang Penerapan pengendalian internal dalam bisnis dan pengalamannya terkait dengan okupasi penipuan. Di bagian terakhir, penulis akan mencoba membuat analisis dan rekomendasi terkait wawancara dan mencoba menarik kesimpulan di akhir laporan.

## ABSTRACT

It is often said that cash is the king. Not having enough cash has pushed many companies fell into bankruptcy. This was what happened in late 1920 and 1930s.

Prior the Great Depression<sup>1</sup>, which was the most terrible economic downturn in the history of the industrialized world, managers did not put much concern in the cash management or the liquidity of the companies, instead they put more concern on financial instrument. Later there happened declines in the revenue which caused failures to high-levered companies due to the difficulties to pay high interest on its debt.

Cash and profit do not have the same meaning. Cash in accounting means literally as cash in hand or at banks whereas profit is an accounting concept which is a deduction from revenue to other expenses. Profit may serve as an indicator of success but the profit figure in the financial statement may not always be proportional to the cash<sup>2</sup>

It is true that companies need profit in order to survive and sustain in the long term. However, although the company is profitable, there is still the probability of them being insolvent and going into liquidation due to the cash shortage or debt increase if they do not manage its cash effectively.

The existence of cash in an entity is very important because cash supports and funds company's activities on daily basis, for instance pay salaries, fulfill debts that are due and other obligations.

Not only must the companies maintain the amount of cash, it also must protect the cash from any fraud. Because cash is highly liquid asset that is prone occupational fraud which is one of financial crimes that cost the most<sup>3</sup>.

This report will be broken down into three parts. The first part would describing the theoretical framework and the gap that occur in the real world. The second part, I will bring the discussion that I had with business's owner about the Implementation of internal control in the business and its experience regarding occupational fraud. In the last part, I will try to make an analysis and recommendation related to the interview and try to draw conclusion in the end of the report.

---

<sup>1</sup> Gitman, L., Moses, E., & White, I. (1979). An Assessment of Corporate Cash Management, Page 32.

<sup>2</sup> Kwok, B. (2008). Financial Analysis in Hongkong. Page 100.

<sup>3</sup> ACFE 2020 Report to The Nation (2020)