

INTISARI

Penelitian ini dilatarbelakangi oleh tidak adanya auditor internal di PT Sri Varia Wisata di Palembang, sehingga ketidak mampuan manajemen mendapatkan informasi mengenai kelemahan-kelemahan pengendalian internal khususnya pengelolaan kas. Kas menjadi sangat penting karena kas adalah harta perusahaan yang paling dapat mudah dipindah tangankan, mudah digunakan, dan transaksi-transaksi perusahaan hampir semua melibatkan kas, hal ini memerlukan pengendalian internal pengelolaan kas di PT Sri Varia Wisata Palembang menjadi penting.

Penelitian ini bertujuan untuk mengevaluasi sistem pengendalian internal pengelolaan kas di PT Sri Varia Wisata di Palembang berdasarkan lima pengendalian internal menurut COSO. Penelitian ini dilakukan dengan cara membandingkan antara kelengkapan elemen-elemen pengendalian internal berdasarkan COSO (*Committee of Sponsoring Organizations of Treadway Commision*), terdapat lima komponen COSO yang akan diteliti, yaitu: lingkungan pengendalian, aktivitas pengendalian, penilaian risiko, informasi dan komunikasi dan pengawasan. Selain itu hasil wawancara juga digunakan untuk menilai efektivitas penerapan prosedur pengendalian internal. Untuk menilai efektivitas penerapan prosedur pengendalian internal penerimaan dan pengeluaran kas juga membutuhkan data-data tambahan. Data-data tambahan ini didapat dari beberapa tahap penelitian lain diantaranya: observasi, inspeksi dan konfirmasi.

Hasil Penelitian menunjukkan bahwa pengendalian internal pengelolaan kas sudah cukup memadai, namun ada beberapa hal yang belum baik seperti dalam lingkungan sudah efektif, namun ada beberapa belum memadai, penilaian risiko di PT Sri Varia Wisata sudah efektif, namun ada beberapa belum memadai, informasi dan komunikasi di PT Sri Varia Wisata belum efektif, namun sudah memadai dan pengawasan di PT Sri Varia Wisata belum efektif, namun sudah memadai

Kata kunci: sistem pengendalian internal, pengelolaan kas, ICQ, lima komponen COSO

ABSTRACT

This research was initiated by no internal auditor in Sri VariaWisata Ltd. in Palembang, thus management could not obtain information regarding the weakness of internal control, particularly cash management. Cash becomes very important because cash is the easiest assets to be used and transferred. Moreover, almost all transactions in a company involve cash, in which the need of internal control in cash management of Sri VariaWisata Ltd., in Palembang becomes important.

This research is aimed to evaluate internal control system of cash management in Sri Varia Wisata Ltd. in Palembang based on COSO's five internal controls. Conducted by comparing the elements based on COSO (Committee of Sponsoring Organizations of Treadway Commision), this research has five components, which are: control environment, control activity, risk assessment, monitoring information and communication, and surveillance. Besides, the interview result is also used to assess the efectiveness of conducting internal controlling procedure. To assess the effectiveness of conducting internal controlling procedure of cash receipts and cash expenditure, additional data are needed.

The result of this research shows the internal control of cash management has been adequate, but there are that has not been properly done well. For instance, in control environment that has been effectively done but it has not been adequate, information and communication in PT. Sri Varia Wisata has not been effective yet been adequate and the surveillance there has not been effective but adequate.

Keyword: internal control system, cash management, ICQ, five COSO's components