

ABSTRAK

**PENGAUDITAN INTERNAL PADA PENERIMAAN KAS
Studi Kasus Yayasan Winayabhakti Solo Cabang Klaten**

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Tujuan penelitian ini untuk mengetahui hasil audit dengan menilai keefektivitasan, keefisiensian, dan keekonomisan fungsi penerimaan kas yang terjadi di unit Yayasan Winayabhakti Solo cabang Klaten.

Jenis penelitian ini studi kasus. Data diperoleh dengan melakukan observasi, wawancara, menilai risiko dengan menggunakan tabel kombinasi antara *red flags* dan *risk worksheet*, pengisian tabel *check list* dan dokumentasi. Teknik analisis data menggunakan analisis deskriptif berdasarkan pada prosedur audit internal pada penerimaan kas.

Hasil penelitian menunjukkan bahwa fungsi penerimaan kas di unit Yayasan Winayabhakti Solo cabang Klaten telah mencakup efektif, efisien, dan ekonomis. Proses audit internal telah dilakukan dan temuan audit telah dilaporkan dalam bentuk laporan audit serta telah diberikan rekomendasi berupa perbaikan atas kelemahan yang terjadi pada fungsi penerimaan kas.

Kata Kunci: Audit Internal, Penerimaan Kas, *Standard Operating Procedure* (SOP), Efektif, Efisien, Ekonomis.

ABSTRACT

**INTERNAL AUDIT OF CASH COLLECTION
A Case Study at Yayasan Winayabhakti Solo Cabang Klaten**

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This research is aimed to determine the results of the internal audit by assessing the effectiveness, efficiency, and economic of cash collection that occur in the unit of Yayasan Winayabhakti Solo cabang Klaten.

This research is categorized as a case study. Data is obtained by observation, interview, risk assessment by using combination tabel between red flags and risk worksheet, filling tabel check list and documentation. Data analysis techniques used is descriptive analysis based on the procedure of internal audit of cash collection.

The results showed that the implementation of cash collection in the unit of Yayasan Winayabhakti Solo cabang Klaten has covered the effectiveness, efficiency and economic. The internal audit process has been conducted and the audit findings have been reported in the form of audit report and have been given recommendations.

Keywords: Internal Audit, Cash Collection, *Standard Operating Procedure* (SOP), Effective, Efficient, economical.