

**ABSTRAK**

**EVALUASI SISTEM PENGENDALIAN INTERN PENERIMAAN KAS  
Studi Kasus pada Paroki St. Albertus Agung Jetis Yogyakarta**

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Penelitian ini bertujuan untuk mengetahui apakah sistem pengendalian intern penerimaan kas sudah dilaksanakan dengan efektif oleh Paroki St. Albertus Agung Jetis Yogyakarta. Jenis penelitian ini adalah studi kasus dengan sistem pengendalian intern penerimaan kas pada Paroki St. Albertus Agung Jetis Yogyakarta sebagai objek penelitian. Teknik pengumpulan data yang dilakukan adalah wawancara, kuesioner, dan dokumentasi.

Teknik analisis data yang digunakan adalah *Attribute Sampling Models* dengan model *Fixed-Sample-Size Sampling*. Tingkat Keandalan (R%) yang digunakan sebesar 90%, *Desired Upper Precision Limit* (DUPL) sebesar 10%, dan taksiran persentase kesalahan populasi sebesar 4% yang didapat dari hasil pengujian terhadap 50 sampel awal. Analisis pengendalian intern penerimaan kas dilakukan dengan cara membandingkan DUPL dengan AUPL.

Sebelum melakukan pengujian kepatuhan, dilakukan terlebih dahulu pengujian pendahuluan untuk melihat sistem pengendalian intern penerimaan kas pada Paroki St. Albertus Agung Jetis Yogyakarta secara keseluruhan melalui analisis elemen-elemen pengendalian intern penerimaan kas yang diperoleh dari hasil kuesioner dan wawancara. Hasil analisis pengujian pendahuluan menunjukkan bahwa struktur organisasi sudah baik, sistem otorisasi dan prosedur pencatatan belum cukup baik, praktik yang sehat hampir mencapai kondisi baik, dan karyawan yang sesuai dengan mutunya sudah baik.

Sedangkan, pada pengujian kepatuhan terhadap 70 sampel ditemukan beberapa penyimpangan pada masing-masing *attribute*. Pada *attribute* 1 ditemukan 2 kesalahan, *attribute* 2 ditemukan 3 kesalahan, dan *attribute* 3 ditemukan 14 kesalahan. Hasil analisis menunjukkan bahwa *attribute* 1 (informasi umum BAPK) efektif, *attribute* 2 (rekapitulasi hasil kolekte) tidak efektif, dan *attribute* 3 (otorisasi dari bagian yang berwenang) tidak efektif.

**ABSTRACT**

**An EVALUATION OF INTERNAL CONTROL SYSTEM OF  
CASH RECEIPTS  
A Case Study at Parish of Saint Albertus Agung Jetis Yogyakarta**

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The aim of this research was to determine whether the internal control system of cash receipts had been implemented effectively by Parish of Saint Albertus Agung Jetis Yogyakarta. The type of this research was a case study with the internal control system of cash receipts in the Parish of Saint Albertus Agung Jetis Yogyakarta as the object of research. The Data collection techniques were interviews, questionnaires, and documentation.

The data analysis technique used was Attribute Sampling Models with Fixed-Sample-Size Sampling model. The reliability rate (R%) was 90%, Desired Upper Precision Limit (DUPL) was 10%, and the estimated percentage of population error was 4%, obtained from the results of initial test on 50 sample. The analysis of internal control of cash receipts was conducted by comparing DUPL and AUPL.

Before performing the compliance test, preliminary test was firstly performed to see the internal control system of cash receipts in the Parish of Saint Albertus Agung Jetis Yogyakarta as a whole by analyzing the elements of internal control of cash receipts, obtained from the questionnaires and interviews. The preliminary test results of the analysis indicated that the structure of the organization was good, system of authorization and recording procedures was not good enough, healthy practice was almost in a good condition, and the quality of the employees was good.

Whereas, in compliance test of 70 sample, it was found some irregularities in each attribute. In the first attribute, it was found 2 mistakes, 3 mistakes for the second, and the last 14 mistakes. The analysis showed that the first attribute (general information of BAPK) was effective, second attribute (recapitulation of the collection) was not effective, and third attribute (authorization from the authorities) was not effective.