

ABSTRAK

EVALUASI SISTEM PENGENDALIAN INTERN PENERIMAAN KAS PAROKI PROMASAN SENDANGSONO

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Penelitian ini bertujuan untuk mengetahui sistem pengendalian intern penerimaan kas pada kolekte oleh Paroki Promasan Sendangsono Yogyakarta, apakah sudah dapat dikatakan efektif. Jenis penelitian ini adalah studi kasus dengan objek penelitian, yaitu sistem pengendalian intern penerimaan kas pada Paroki Promasan Sendangsono.

Pengumpulan data dilakukan dengan wawancara, kuesioner, dan dokumentasi. Teknik analisis data yang digunakan adalah model *Fixed-Sample-Size Attribute Sampling*. Tingkat Keandalan (R%) yang digunakan sebesar 90%, *Desired Upper Precision Limit* (DUPL) sebesar 10%, dan menentukan taksiran persentase kesalahan populasi terhadap 50 sampel awal. Analisis pengendalian intern penerimaan kas dilakukan dengan cara membandingkan DUPL dengan AUPL. Sebelumnya dilakukan wawancara terlebih dahulu untuk mengetahui sistem penerimaan kas Paroki Promasan Sendangsono secara keseluruhan dan menganalisis hasil jawaban dari pertanyaan pada kuesioner.

Berdasarkan pengujian kepatuhan yang telah dilakukan terhadap 40 sampel untuk *attribute I* dan *II* serta 70 sampel untuk *attribute III* ditemukan beberapa penyimpangan pada *attribute II* dan *III*. Pada *attribute I* tidak ditemukan kesalahan, *attribute II* ditemukan 1 kesalahan, dan *attribute III* ditemukan 7 kesalahan. Hasil analisis menunjukkan bahwa *attribute I* (informasi umum) efektif, *attribute II* (rekapitulasi hasil kolekte) tidak efektif, dan *attribute III* (otorisasi dari bagian yang berwenang) tidak efektif.

ABSTRACT

**CASH RECEIPT INTERNAL CONTROL SYSTEM EVALUATION
OF PROMASAN SENDANGSONO PARISH**

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This research aimed at knowing whether the cash receipt internal control system for church collection by the parish of Promasan Sendangsono Yogyakarta was already effective or not. This research was case study with the research object was the cash receipt internal control system at Promasan Sendangsono parish.

The methods of compiling the data were conducted using interview, questionnaire, and documentation. The technique for data analysis was fixed-sample-size-attribute sampling. The rate of reliability (R %) employed was 90%, the desired upper precision limit (DUPL) was 10%, and also determining the tolerance of errors for the first 50 preliminary sample. The analysis on the internal control of cash receipt in Promasan Sendangsono parish was conducted by comparing figures between DUPL and AUPL. Before that procedure, the interview was done to know the cash receipt system comprehensively in Promasan Sendangsono Catholic Parish as well as analyze the result of questionnaire list answer.

Based on the compliance test for 40 sample for attribute I and attribute and the remaining 70 sample for attribute III; it were found some deviations on attribute II and III. In attribute I, there was no error found, one error was found for attribute II, and seven errors were found for attribute III. The analysis result showed that attribute I (the general information) was effective, attribute II (the recapitulation on church collection) was ineffective ,and attribute III (authorization from the supervisory board) was ineffective.