

ABSTRAK

E. Diah Budi Kusnani, Analisis Keefektifan *Internal Control System* Penerimaan Kas, Studi Kasus: BPR Shinta Bhakti Wedi

Penelitian ini bertujuan untuk mengevaluasi kebaikan sistem penerimaan kas beserta keefektifan *internal control system* yang diterapkan di BPR Shinta Bhakti Wedi.

Pengumpulan data dilakukan dengan menggunakan teknik observasi, kuesioner, wawancara, dan dokumentasi.

Analisis data dilakukan dengan langkah-langkah sebagai berikut: pertama, mendeskripsikan sistem penerimaan kas dan *internal control system* yang dilaksanakan di BPR Shinta Bhakti Wedi. Kedua, melakukan analisis terhadap sistem penerimaan kas di BPR Shinta Bhakti Wedi. Ketiga, melakukan pengujian kepatuhan terhadap *internal control system* penerimaan kas. Teknik analisis data dilakukan dengan membandingkan antara teori dan praktek sistem penerimaan kas di BPR Shinta Bhakti Wedi. Untuk menganalisis keefektifan *internal control system* menggunakan *attribute sampling*.

Hasil penelitian menunjukkan bahwa sistem penerimaan kas serta *internal control system* di BPR Shinta Bhakti Wedi sudah baik. Hal ini ditunjukkan dengan hasil pengujian kepatuhan terhadap sample tidak ditemukan adanya penyimpangan atau jumlah kesalahan sama dengan nol, sehingga AUPL=DUPL yaitu sebesar 5%. Dengan demikian *internal control system* penerimaan kas di BPR Shinta Bhakti Wedi telah dilaksanakan secara efektif.

ABSTRACT

An Analysis of the Effectiveness of the Internal Control System in the System of Cash Acceptance. A Case Study at “BPR Shinta Bhakti Wedi” 2003

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This study were aimed to evaluate the system of cash acceptance and the effectiveness of the internal control system at “BPR Shinta Bhakti Wedi”.

The data collecting techniques used were observation, questionnaire, interviews, and documentation.

The data were analyzed with the following steps: (1) describing the system of cash acceptance and the intenal control system. (2) analyzing the system of cash acceptance, and (3) performing the test of control on the internal control system in the system of cash acceptance. The analyzing technique was conducted by comparing theory and practice. The analysis of the effectiveness of internal control system in the system of cash acceptance was performed by attribute sampling.

The result showed that the system of cash acceptance and its internal control system were good enough. The test of control examination to the sample found out which equal to 5%. Therefore, the internal control system in the system of cash acceptance at “BPR Shinta Bhakti Wedi” had been performed effectively.