

ABSTRAK

PENGAUDITAN INTERNAL FUNGSI PENERIMAAN KAS (STUDI KASUS DI PT. KARYA MULIA SEJAHTERA)

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Tujuan penelitian ini adalah untuk mengetahui hasil audit dengan menilai keefektifan, efisiensi, dan keekonomisan fungsi penerimaan kas. Penelitian dilaksanakan di PT. Karya Mulia Sejahtera.

Jenis penelitian ini adalah studi kasus. Data diperoleh dengan metode observasi, wawancara, dokumentasi, *check-list* dan *crosscheck*. Teknik analisis data yang digunakan dalam penelitian ini adalah analisis deskriptif dengan penelitian pendahuluan, menyusun rencana audit, pelaksanaan rencana audit, evaluasi hasil audit, dan melaporkan hasil audit.

Hasil penelitian ini menunjukkan bahwa fungsi penerimaan kas PT. Karya Mulia Sejahtera sudah efektif, efisien, dan ekonomis, kecuali untuk program menerima penerimaan kas masih belum efektif. Dalam fungsi penerimaan kas masih terdapat beberapa kelemahan yang seharusnya menjadi catatan bagi manajemen dan tertuang pada laporan hasil audit internal.

Kata Kunci: Audit Internal, Pengauditan Internal, Fungsi Penerimaan Kas, Studi Kasus

ABSTRACT

INTERNAL AUDIT OF CASH RECEIPTS FUNCTION (A CASE STUDY AT PT. KARYA MULIA SEJAHTERA)

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The objective of this study is to assess the effectiveness, efficiency, and economical of company's cash receipts function. The research was held at PT. Karya Mulia Sejahtera.

The type of this research is case study. The data was obtained by observation, interview, and documentation. Data analysis technique used in this study was descriptive analysis with preliminary research, preparing an audit plan, executing the audit plan, evaluating the audit results, and reporting the audit results.

The results of this study showed that cash receipts function at PT. Karya Mulia Sejahtera is already effective, efficient, and economic, exception was for the receiving cash receipts program which is still not effective. In the cash receipts function, there are some risks which should be a recorded by the management, and acknowledged at the internal audit report.

Keywords : Internal Audit, Internal Auditing, Cash Receipts Function, Case Study