

ABSTRAK

EVALUASI EFEKTIVITAS PENGENDALIAN INTERNAL PENERIMAAN KAS DALAM ORGANISASI NIRLABA

(Studi Kasus pada Gereja Santa Maria Lourdes Promasan)

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Penelitian ini bertujuan untuk mengetahui efektivitas pengendalian internal penerimaan kas kolekte di Gereja Santa Maria Lourdes Promasan. Penelitian dilaksanakan pada Desember 2017 sampai dengan Januari 2018.

Jenis penelitian ini adalah studi kasus dengan objek penelitian, yaitu Berita Acara Penghitungan Kolekte (BAPK). Pengumpulan data dilakukan dengan studi kasus, observasi, wawancara dan dokumentasi. Teknik analisis data yang digunakan adalah model *Fixed-Sample-Size Attribute Sampling*.

Berdasarkan hasil penelitian pengendalian internal penerimaan kas yang terkait dengan informasi umum efektif, sedangkan pengendalian internal penerimaan kas yang terkait dengan rekapitulasi hasil kolekte dan otorisasi pihak berwenang tidak efektif.

Kata kunci: Efektivitas, Pengendalian Internal, Penerimaan Kas

ABSTRACT

**AN EVALUATION OF THE EFFECTIVENESS OF INTERNAL CONTROL
OF CASH RECEIPT IN NON PROFIT ORGANIZATION
A Case Study at Parish Church of Santa Maria Lourdes Promasan**

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This research aims to determine the effectiveness of the internal control of cash receipts at the Church of Santa Maria Lourdes Promasan. The research was conducted from December 2017 until January 2018.

The type of this research was a case study. The object of research was *Berita Acara Penghitungan dan Penyerahan Kolekte (BAPK)*. The data collection technique of this research was documenting, interviewing, and observing. The data analysis technique used was the Fixed-Sample-Size Attribute Sampling model.

The research results showed that internal control of cash receipt in terms of general information was effective. However, the internal control of cash receipt in terms of recapitulation of collected result and authorization from authorized party were not effective.

Keywords: Effectiveness, internal control, cash receipt