

ABSTRAK

**ANALISIS PENGENDALIAN INTERNAL PADA SISTEM INFORMASI
AKUNTANSI PENERIMAAN KAS
(Studi Kasus di Paroki Santo Ignatius Danan)**

Agnes Dian Puspita Argawati
NIM: 142114107
Universitas Sanata Dharma
Yogyakarta
2018

Penelitian ini bertujuan untuk mengetahui kesesuaian pengendalian internal sistem informasi akuntansi penerimaan kas Paroki Santo Ignatius Danan dengan komponen pengendalian internal menurut *Committee of Sponsoring Organizations of the Treadway Commission* (COSO). Penelitian ini penting dilakukan agar Paroki Santo Ignatius Danan dapat memahami dan mengevaluasi pengendalian internal sistem informasi akuntansi penerimaan kas di paroki. Jenis penelitian ini adalah studi kasus di Paroki Santo Ignatius Danan. Teknik pengumpulan data yang digunakan adalah wawancara, observasi dan dokumentasi. Teknik analisis data yang digunakan yaitu deskriptif komparatif. Hasil penelitian ini menunjukkan bahwa pengendalian internal sistem informasi akuntansi penerimaan kas di Paroki Santo Ignatius Danan belum sesuai dengan komponen pengendalian internal menurut *Committee of Sponsoring Organizations of the Treadway Commission* (COSO).

Kata Kunci: Pengendalian Internal, Penerimaan Kas, *Committee of Sponsoring Organizations of the Treadway Commission* (COSO).

ABSTRACT

**AN ANALYSIS OF INTERNAL CONTROL ON CASH RECEIPT
ACCOUNTING INFORMATION SYSTEM
A Case Study At Parish of Saint Ignatius Danan**

Agnes Dian Puspita Argawati
142114107
University of Sanata Dharma
Yogyakarta
2018

The purpose of this research was to determine the conformity of the internal control of cash receipt accounting information system at Parish of Saint Ignatius Danan with internal control components according to the Committee of Sponsoring Organizations of the Treadway Commission (COSO). This research was important for the Parish of Saint Ignatius Danan in order to understand and evaluate the internal control of the cash receipt accounting information system in the parish. The type of research was a case study at Saint Ignatius Danan Parish. Data collection techniques used were interviews, observation and documentation. Data analysis technique was descriptive comparative. The results of this study indicated that the internal control of the cash receipt accounting information system at Parish of Saint Ignatius Danan was not in accordance with the internal control component according to the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Keywords: Internal Control, Cash Receipt, *Committee of Sponsoring Organizations of Treadway Commisions (COSO)*