

ABSTRAK

**ANALISIS EFEKTIVITAS PENGENDALIAN INTERN SISTEM
PEMBERIAN KREDIT
Studi Kasus di Credit Union Cindelaras Tumangkar**

Yohanes Krisostomus Jehaut
NIM : 102114069
Universitas Sanata Dharma
Yogyakarta
2014

Tujuan dalam penelitian ini adalah untuk mengetahui efektivitas pengendalian intern pemberian kredit di Credit Union Cindelaras Tumangkar Yogyakarta .

Jenis penelitian ini adalah studi kasus di Credit Union Cindelaras Tumangkar. Teknik pengumpulan data dilakukan dengan wawancara, observasi dan dokumentasi. Teknik analisis data yang digunakan adalah Pengujian pendahuluan dan pengujian kepatuhan dengan menggunakan metode *stop-or-go sampling*

Dari hasil penelitian dan analisis data dapat disimpulkan bahwa pengendalian intern sistem pemberian kredit di Credit Union Cindelaras Tumangkar Yogyakarta sudah efektif.

Kata kunci : pengendalian intern, efektivitas, sistem pemberian kredit

A B S T R A C T

Analysis the Effectiveness of Loan Internal Control System
A Case Study at Credit Union Cindelas Tumangkar Yogyakarta

Yohanes Krisostomus Jehaut
Student Number : 102114069
Sanata Dharma University
Yogyakarta
2014

The purpose of this research is to analyze the effectiveness of loan internal control system at Credit Union Cindelas Tumangkar Yogyakarta.

The type of this research was a case study at Credit Union Cindelas Tumangkar Yogyakarta. The techniques of data collection were interview, observation and documentation. Techniques of data analysis was compliance test namely stop-or-go method sampling.

The result showed that the loan internal control system at Credit Union Cindelas Tumangkar Yogyakarta was effective. It was not found any mistakes when tested by stop or go sampling.

Keywords : internal control, effectiveness, loan internal control system