

ABSTRAK

ANALISIS PENGENDALIAN INTERNAL PADA SISTEM PENERIMAAN KAS (Studi Kasus di Hotel Braga Purwokerto)

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Penelitian ini bertujuan untuk mengetahui kesesuaian pengendalian internal sistem penerimaan kas Hotel Braga dengan komponen pengendalian internal menurut *Committee of Sponsoring Organizations of the Treadway Commisions* (COSO). Penelitian ini penting dilakukan agar Hotel Braga dapat memahami dan mengevaluasi pengendalian internal sistem penerimaan kas di hotel.

Jenis penelitian ini adalah penelitian studi kasus di Hotel Braga. Teknik pengumpulan data yang digunakan adalah wawancara dan observasi. Teknik analisis data yang digunakan yaitu deskriptif komparatif. Penelitian ini dilakukan dengan membandingkan pengendalian internal sistem penerimaan kas Hotel Braga dengan 5 komponen pengendalian internal menurut *Committee of Sponsoring Organizations of Treadway Commisions* (COSO).

Hasil penelitian ini menunjukkan dari 5 komponen pengendalian internal menurut *Committee of Sponsoring Organizations of Treadway Commisions* (COSO) terdapat 4 komponen yang sama dan 1 komponen yang berbeda dengan pengendalian internal sistem penerimaan kas Hotel Braga maka, dapat disimpulkan bahwa pengendalian internal sistem penerimaan kas Hotel Braga belum sesuai dengan komponen pengendalian internal menurut *Committee of Sponsoring Organizations of Treadway Commisions* (COSO) karena tidak semua komponen sama.

Kata kunci: Pengendalian internal, sistem penerimaan kas, *Committee of Sponsoring Organizations of Treadway Commisions* (COSO).

ABSTRACT

**AN ANALYSIS OF INTERNAL CONTROL ON CASH
RECEIPT SYSTEM
(A Case Study at Braga Hotel Purwokerto)**

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The purpose of this research was to determine the conformity of the internal control of cash receipt system at Braga Hotel with internal control component according to the *Committee of Sponsoring Organizations of Treadway Commisions* (COSO). This research was important for the Braga Hotel in order to understand and evaluate the internal control of the cash receipt system in the hotel.

This type of research was a case study at Braga Hotel. Data collection techniques used were interviews and observation. Data analytic technique was descriptive comparative. This research was conducted by comparing the internal control of cash receipt system at Braga Hotel with 5 component of internal control according to the *Committee of Sponsoring Organizations of Treadway Commisions* (COSO).

The result of this study indicated that of the 5 component of internal control according to the *Committee of Sponsoring Organizations of Treadway Commisions* (COSO) there were 4 components that were same and 1 component that was different from the internal control of cash receipt system at Braga Hotel. It could be concluded that the internal control of cash receipt system at Braga Hotel had not be held according to the *Committee of Sponsoring Organizations of Treadway Commisions* (COSO) because not all components were identical.

Keywords: Internal control, cash receipt system, *Committee of Sponsoring Organizations of Treadway Commisions* (COSO).