

ABSTRAK

**EVALUASI PENGENDALIAN INTERNAL
PENGELUARAN KAS BERDASARKAN KOMPONEN
PENGENDALIAN INTERNAL *COMMITTEE OF
SPONSORING ORGANIZATION OF TREADWAY
COMMISSION (COSO)***

(Studi Kasus di Yayasan Pendidikan Sekolah Bruder Pontianak)

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Penelitian ini bertujuan untuk menilai kesesuaian pelaksanaan pengendalian internal pengeluaran kas di Yayasan Pendidikan Sekolah Bruder Pontianak berdasarkan komponen pengendalian internal menurut *Committee of Sponsoring Organizations Commission (COSO)*. Tujuan pengendalian internal terdiri dari tiga tujuan: pertama, tujuan operasi yang berkaitan dengan efektivitas dan efisiensi penggunaan sumber daya secara optimal; kedua, tujuan pelaporan yang berkaitan dengan keuangan internal dan eksternal yang menyangkut keandalan, ketepatan waktu dan transparansi; ketiga, tujuan kepatuhan berkaitan dengan kepatuhan atau ketaatan terhadap hukum dan peraturan perundang-undangan.

Jenis penelitian ini adalah studi kasus. Teknik pengumpulan data yang digunakan adalah mewawancarai, mendokumentasikan, dan menyebarkan kuesioner. Teknik analisis data yang digunakan adalah teknik analisis deskriptif komparatif yaitu dengan membandingkan pengendalian internal pengeluaran kas yang diterapkan Yayasan Pendidikan Sekolah Bruder (YPSB) dengan komponen pengendalian internal *Committee of Sponsoring Organizations Commission (COSO)*.

Hasil penelitian ini menunjukkan pengendalian internal pengeluaran kas yang diterapkan di Yayasan Pendidikan Sekolah Bruder Pontianak telah sesuai dengan komponen pengendalian internal *Committee of Sponsoring Organizations Commission (COSO)*. Komponen pengendalian internal COSO yang secara keseluruhan telah sesuai adalah komunikasi dan informasi serta aktivitas pemantauan. Sedangkan komponen yang belum sepenuhnya sesuai adalah lingkungan pengendalian, penilaian risiko dan aktivitas pemantauan. Persentase tingkat kesesuaian dapat dilihat dari 87,52% atas jawaban "Ya" dari total 8 orang responden.

Kata kunci : Pengendalian Internal, Pengeluaran kas, *Committee of Sponsoring Organizations Commission (COSO)*

ABSTRACT

***EVALUTION OF INTERNAL CONTROL OF CASH
EXPENDITURE BASED ON THE CONTROL
COMPONENTS OF THE INTERNAL COMMITTEE
OF SPONSORING ORGANIZATION OF TREADWAY
COMMISSION (COSO)***

(Case Study at the Pontianak Brother School Education Foundation)

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This research is aimed to assess the appropriateness of the implementation of internal control on cash disbursements at the Pontianak Brother School Education Foundation based on the internal control component according to the Committee of Sponsoring Organization Commission (COSO). The purpose of internal control consists of three objectives; first, operational objectives related to the effectiveness and efficiency of optimal use of resources, second, the purpose of reporting relating to internal and external finance, which concerns reliability, timeliness and transparency, third, the objective of compliance is related to compliance or obedience to laws and regulations.

This research is a case study. The data collection techniques used were interviewing, documenting, and distributing questionnaires. The data analysis technique used was a comparative descriptive analysis technique by comparing the internal control of cash disbursements applied by the Brother School Education Foundation (YPSB) with the internal control component of the Committee of Sponsoring Organization Commission (COSO).

The results of this study indicates that the internal control of cash disbursements implemented at the Pontianak Brother School Education Foundation is in accordance with the internal control components of the Committee of Sponsoring Organization Commission (COSO). Overall compliance components of COSO's internal control are communication and information as well as monitoring activities. Meanwhile, the component are not yet fully compliant are the control environment, risk assessment and monitoring activities. The percentage level of conformity can be seen from 87.52% of the answers to "Yes" from a total of 8 respondents.

Keyword: Internal Control, Cash Disbursements, Committee of Sponsoring Organizations Commission.