

ABSTRAK

EVALUASI PENERAPAN PENGENDALIAN INTERNAL PADA SISTEM PENJUALAN TUNAI DI BILIK KAYU HERITAGE RESTO

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Penelitian ini bertujuan untuk mengevaluasi penerapan pengendalian internal pada sistem penjualan tunai. Penelitian ini dilakukan di Bilik Kayu Heritage Resto Yogyakarta.

Analisis data penelitian ini dengan metode kualitatif deskriptif. Teknik pengumpulan data dalam penelitian ini dilakukan dengan cara dokumentasi, wawancara, observasi dan *checklist*. Analisis data yang dilakukan dengan cara mendeskripsikan prosedur penjualan tunai, fungsi-fungsi dan dokumen terkait penjualan tunai dan mengevaluasi pengendalian internal yang telah dengan menggunakan tabel *checklist*.

Dari hasil *checklist* diketahui bahwa penerapan pengendalian internal pada sistem penjualan tunai sudah diterapkan dengan baik namun masih terdapat beberapa kelemahan diantaranya yaitu nota penjualan tidak diberikan kepada *customer* sebagai pengantar saat melakukan pembayaran ke kasir dan belum bernomor urut tercetak, belum ada pemisahan tugas fungsi penjualan dan penerimaan kas, dan belum ada pemisahan pencatatan buku kas masuk dan bukti kas keluar.

Kata Kunci: Evaluasi, Pengendalian Internal, Penjualan Tunai

ABSTRACT

***EVALUATION OF THE IMPLEMENTATION OF INTERNAL CONTROL
ON CASH SALES SYSTEM IN BILIK KAYU HERITAGE RESTO***

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This study aims to evaluate the application of internal control to the cash sales system. This research was conducted at Bilik Kayu Heritage Resto Yogyakarta.

The data analysis of this research used descriptive qualitative methods. Data collection techniques in this study were carried out by means of documentation, interviews, observations and checklists. Data analysis was carried out by describing cash sales procedures, functions and documents related to cash sales and evaluating internal controls using a checklist table.

From the results of the checklist, it was known that the implementation of internal control in the cash sales system has been implemented properly but there were still several weaknesses, including sales notes that were not given to the customer as an introduction when making payments to the cashier and did not have the serial number printed, there was no separation of duties between sales and cash receipts functions, there is no separation of recording cash in and cash out.

Keywords: Evaluation, Internal Control, Cash Sales

