ABSTRAK

ANALISIS PENGENDALIAN INTERN
TERHADAP PENERIMAAN DAN PENGELUARAN KAS
DI RUMAH MAKAN CIGANEA PURWAKARTA

Silvester Alvasius
Universitas Sanata Dharma
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Penelitian ini bertujuan untuk menganalisis penerapan pengendalian intern terhadap penerimaan dan pengeluaran kas di Rumah Makan Ciganea Purwakarta. Penelitian ini merupakan penelitian kualitatif deskriptif. Sumber data penelitian ini diperoleh dari data primer dan data sekunder. Data dikumpulkan melalui teknik wawancara dan dokumentasi. Data dianalisis menggunakan teknik deskriptif komparatif, adapun tahapan analisis data yang digunakan yaitu: (1) mendeskripsikan data, (2) membandingkan teori dengan praktik, (3) melakukan pembahasan dan penarikan kesimpulan.

Berdasarkan perbandingan teori dengan praktik yang ada di Rumah Makan Ciganea Purwakarta, dapat disimpulkan bahwa pengendalian internalnya sudah cukup baik. Kesimpulan ini dapat dilihat dari persentase perbandingan data yang sesuai teori sebesar 97% dan tidak sesuai teori sebesar 3%. Ketidaksesuaian teori dengan praktik yang ada di Rumah Makan Ciganea Purwakarta yaitu mengenai perangkapan tugas antara bagian akuntansi dengan bagian keuangan. Perangkapan tugas ini akan membuka kemungkinan terjadinya pencatatan suatu transaksi yang sebenarnya tidak terjadi, sehingga data akuntansi yang dihasilkan tidak dapat dipercaya kebenarannya dan akan membuat kekayaan organisasi tidak terjamin keamanannya.

Kata kunci: Sistem pengendalian intern, penerimaan kas, pengeluaran kas, rumah makan

ABSTRACT

**AN ANALYSIS OF INTERNAL CONTROL TOWARDS THE
CASH RECEIPTSAND CASH DISBURSEMENT AT *CIGANEA*
RESTAURANT PURWAKARTA**

Silvester Alvasius
Sanata Dharma University
2022

This research aimed to analyze the application of the internal control towards cash receiptsand cash disbursements at *Ciganea* Restaurant Purwakarta. The research was descriptive qualitative. The data of this research were obtained from the primary and secondary data. The data were collected by means of the interviews and documentation. The data were analyzed using comparative descriptive technique. The stages of data analysis employed were: (1) describing thedata, (2) comparing theories and practice, (3) discussing and drawing a conclusion.

Based on the comparison between theories and practice at Ciganea Restaurant Purwakarta, it could be concluded that the internal control was pretty good. This conclusion could be seen fromthe percentage of data comparison which aligned with the theory was as much as 97% and that which did not align with the theory was as much as 3%. The discrepancy between theories and practice at Ciganea Restaurant Purwakarta was about double duties of the accounting departmentand the financial department. These double duties will open the possibility of recording atransaction that actually does not occur so that the results of accounting data cannot be trusted and can make the organization's assets unsecured.

Keywords: internal control system, cash receipts, cash disbursement, restaurant