

ABSTRAK

EVALUASI PENGENDALIAN INTERNAL DALAM SISTEM INFORMASI AKUNTANSI PENERIMAAN DAN PENGELUARAN KAS Studi Kasus pada Paroki Santo Antonius Padua Kendal

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2016

Penelitian ini bertujuan mengevaluasi pengendalian internal dalam sistem informasi akuntansi penerimaan dan pengeluaran kas yang diterapkan pada Paroki Santo Antonius Padua Kendal. Evaluasi ini diharapkan mampu menjadi saran dan masukan yang membangun bagi paroki agar semakin memperkuat pengendalian internal yang ada pada paroki.

Jenis penelitian ini adalah studi kasus. Data diperoleh dengan melakukan wawancara, observasi, dan dokumentasi. Teknik analisis data yang digunakan ialah mendeskripsikan sistem informasi akuntansi penerimaan dan pengeluaran kas yang diterapkan di Paroki Santo Antonius Padua Kendal, membandingkan penerapan pengendalian internal sistem informasi akuntansi penerimaan dan pengeluaran kas di Paroki Santo Antonius Padua Kendal dengan teori pengendalian internal menurut COSO dan Petunjuk Teknis Keuangan dan Akuntansi Paroki (PTKAP) Keuskupan Agung Semarang, dan menguji efektivitas pengendalian internal dengan uji kepatuhan.

Hasil dari penelitian ini menunjukkan, terdapat sepuluh fungsi yang berkaitan dengan sistem informasi akuntansi penerimaan dan pengeluaran kas Paroki Santo Antonius Padua Kendal, empat belas catatan akuntansi penerimaan dan pengeluaran kas, sebelas dokumen penerimaan dan pengeluaran kas, empat prosedur penerimaan kas dan dua prosedur pengeluaran kas; kemudian pengendalian internal dalam sistem informasi akuntansi penerimaan dan pengeluaran kas yang diterapkan Paroki Santo Antonius Padua Kendal belum sepenuhnya mengacu pada teori pengendalian internal menurut COSO dan PTKAP KAS, dan pengendalian internal dalam sistem informasi akuntansi penerimaan dan pengeluaran kas yang diterapkan Paroki Santo Antonius Padua Kendal masih lemah, sehingga pengujian efektivitas pengendalian internal tidak dapat dilakukan.

Kata kunci: pengendalian internal, evaluasi, penerimaan dan pengeluaran kas

ABSTRACT

AN EVALUATION OF INTERNAL CONTROL IN THE ACCOUNTING INFORMATION SYSTEM OF CASH REVENUE AND CASH EXPENDITURE

A Case Study at The Paris of Saint Anthony Padua of Kendal

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This research aims to evaluate the internal control in the accounting information system of cash revenue and cash expenditure which applied at The Parish of Saint Anthony Padua of Kendal. This evaluation is expected to give constructive suggestion and advise for the parish in order to further strengthen the internal control.

The kind of this research is a case study. Data were obtained by interview, observation, and documentation. Steps undertaken to achieve the purpose are describing the accounting information system of cash revenue and cash expenditure flow which applied at The Parish of Saint Anthony Padua of Kendal, then comparing the application of internal control in the accounting information system of cash revenue and cash expenditure at The Parish of Saint Anthony Padua of Kendal with internal control theory based on COSO and Finances Technical Guidance and Accountancy of the Parish of Archbishopric of Semarang, and examining the effectiveness of internal control with the compliance test.

The result of this research showed that there are ten functions that connected with accounting information system of cash revenue and cash expenditure at The Parish of Saint Anthony Padua of Kendal, fourteen accounting records of cash revenue and cash expenditure, eleven documents of cash revenue and cash expenditure, five procedures of cash revenue and two procedures of cash expenditure at The Parish of Saint Anthony Padua of Kendal. The second result is the internal control of accounting information system of cash revenue and cash expenditure which applied by The Parish of Saint Anthony Padua of Kendal have not been fully focused on internal control theory based on COSO and Finances Technical Guidance and Accountancy of the Parish of Archbishopric of Semarang, and the third result is the internal control of accounting information system of cash revenue and cash expenditure which applied by The Parish of Saint Anthony Padua of Kendal still weak, so the effectiveness of internal control of cash revenue and cash expenditure can not be examined.

Keywords: internal control, evaluation, cash revenue and cash expenditure