ABSTRAK

PENERAPAN SISTEM PENGENDALIAN INTERNAL PENERIMAAN DAN PENGELUARAN KAS DI UD JAMBON NGIMBANG KABUPATEN LAMONGAN

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Penelitian ini bertujuan untuk mengetahui penerapan sistem pengendalian internal penerimaan dan pengeluaran kas di UD Jambon Ngimbang Kabupaten Lamongan. Penelitian dilakukan dengan cara mengevaluasi kesesuaian sistem pengendalian internal penerimaan dan pengeluaran kas jika dikaitkan dengan unsur sistem pengendalian internal menurut Mulyadi dan *framework* COSO. Penelitian ini penting untuk dilakukan agar UD Jambon dapat memahami dan menerapkan sistem pengendalian internal yang efektif. Metode penelitian yang digunakan yaitu dengan menggunakan jenis penelitian kualitatif deskriptif. Sumber data yang digunakan adalah data primer dan data sekunder.Teknik pengumpulan data dilakukan dengan cara wawancara dan dokumentasi. Hasil dari penelitian ini menunjukan bahwa sistem pengendalian internal penerimaan dan pengeluaran kas di UD Jambon Ngimbang Kabupaten Lamongan belum memadai. Hasil penelitian menurut Mulyadi menunjukkan bahwa sistem pengendalian internal ditemukan permasalahan terkait pembagian tugas dan wewenang, keamanan dokumen dan catatan, serta otorisasi dari pihak yang berwenang. Sedangkan evaluasi terhadap *framework* COSO masih belum sesuai dan ditemukan permasalahan terkait penerimaan dan pengeluaran kas, struktur organisasi, kode etik, komitmen terhadap kompetensi, dan pemberian wewenang serta tanggung jawab. Risiko sistem informasi dan teknologi yang tidak memadai serta tidak adanya *backup* data juga ditemukan. Komponen aktivitas pengendalian, informasi dan komunikasi juga belum sesuai.

Kata Kunci: *sistem pengendalian internal, penerimaan dan pengeluaran kas, UD Jambon Ngimbang*

ABSTRACT

IMPLEMENTATION OF INTERNAL CONTROL SYSTEM FOR CASH RECEIPTS AND DISBURSEMENTS AT UD JAMBON NGIMBANG, LAMONGAN REGENCY

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This research aims to determine the policy of the internal revenue and cash expenditure control system at UD Jambon Ngimbang, Lamongan Regency. The research was carried out by creating an internal control system for cash receipts and disbursements when linked to the elements of the internal control system according to Mulyadi's theory and the COSO framework. This research is important to carry out so that UD Jambon can understand and implement an effective internal control system. The research method used is descriptive qualitative research. The data sources used are primary data and secondary data. Data collection techniques were carried out by means of interviews and documentation. The results of this research indicate that the internal control system for cash receipts and disbursements at UD Jambon Ngimbang, Lamongan Regency is inadequate. The research results according to Mulyadi's theory show that the internal control system found problems related to the division of duties and authority, security of documents and records, as well as permission from the authorities. Meanwhile, evaluation of the COSO framework was still not appropriate and problems were found related to cash receipts and disbursements, organizational structure, code of ethics, commitment to competence, and granting permits and responsibilities. Risks of inadequate information systems and technology as well as the absence of data backup were also found. The components of control, information and communication activities are also not appropriate.

Keywords: *internal control system, cash receipts and disbursements, UD Jambon Ngimbang*