

## **ANALISA SISTEM PENGENDALIAN INTERNAL ATAS PENERIMAAN KAS PADA PERUSAHAAN DISTRIBUTOR (STUDI KASUS PADA PT. JAVAS TRIPTA GEMALA)**

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### **ABSTRAK**

Penerapan sistem pengendalian internal penerimaan kas pada suatu perusahaan distributor sangat penting. Karena dengan adanya penerapan sistem pengendalian yang efektif dan efisien akan mencegah dan mengurangi resiko penyalahgunaan penerimaan kas. Perusahaan dapat bertahan dan mencapai tujuannya apabila pengendalian internal dapat membantu suatu perusahaan untuk mencapai target kinerja dan profitabilitas dan mencegah hilangnya aktiva atau entitas.

Penelitian ini dilakukan pada perusahaan PT. Javas Tripta Gemala yaitu perusahaan distributor obat herbal. Sistem pengendalian internal penerimaan kas sudah efektif, karena adanya pemisahan tugas antara fungsi-fungsi yang terkait dengan penerimaan kas. Tujuan dari penelitian ini adalah untuk menganalisis bagaimana sistem pengendalian internal penerimaan kas sudah efektif dan sesuai dengan teori.

Data dikumpulkan dengan metode observasi, wawancara, dan dokumentasi. Analisis dilakukan dengan metode kualitatif dengan membandingkan teori dan praktek. Berdasarkan penelitian yang telah dilakukan menunjukkan bahwa sistem pengendalian internal penerimaan kas meliputi struktur organisasi, sistem otorisasi dan pencatatan serta praktik yang sehat telah sesuai dengan standar operasional prosedur yang ditetapkan perusahaan dan tidak menyimpang dari teori unsur-unsur pengendalian internal menurut Mulyadi.

Kata Kunci : Kata Kunci: Sistem, pengendalian internal, distributor, kas.

**ANALYSIS OF THE INTERNAL CONTROL SYSTEM FOR CASH  
RECEIVEMENT ON DISTRIBUTOR COMPANY ( CASE STUDY IN PT.  
JAVAS TRIPTA GEMALA)**

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**ABSTRACT**

The implementation of the system internal control of cash receipts on a distributor was very important. Because with implementation the control system effective and efficient to prevent and reduce the risk of misuse of cash receipts. The company can survive and achieve its objectives if internal controls can help a company to achieve its performance and profitability targets and prevent loss of assets or entities.

The purpose of this study was to analyze how the system of internal control of cash receipts have been effective and in accordance with the theory. This research was conducted at the company PT. Javas Tripta Gemala, a company distributor of herbal medicine. The system internal control of cash receipts have been effective, because the separation of duties between the functions associated with cash receipts.

Data collected by the method of observation, interviews, and documentation. The analysis was performed with qualitative methods by comparing theory and practice. Based on the research that has been conducted showing that the system of internal control of cash receipts include organizational structure, system of authorization and record keeping as well as a healthy practice in accordance with the plugging in standard operating procedures set by the company and not deviate from the theoretical elements of internal control by theory.

Keyword : Keywords: System, Internal Control, distributor, Cash.