

ABSTRACT

Cash receipts are considered vulnerable to fraud, so supervision and control needs to be taken, with technological advances in payment receipt systems assessed to help reduce fraud over corporate assets. This study has the purpose of analyzing and knowing the process and activities of cash receipts and find out how much the level of effectiveness cash acceptance system that has been applied in the cashier. This research method using qualitative approach, data source in this research use data from result of observation and interview directly supported by some supporting document about acceptance of payment at Occupation Association of Apartment Apartment Thamrin City.

This research explains about payment acceptance system applied in building management. Building management apartment Thamrin City uses two payment receipts system, through cash register using cash payment or using EDC machine provided at cashier counter and through online transfer from ATM machine, m-banking, e-banking, sms banking. In the implementation of the online system in Building management apartment Thamrin City, measured with internal control elements so that it can be assessed the level of its effectiveness. Implementation of online systems such as the use of EDC machines and bank transfers is quite good, but still not effective because there are still some in the system implemented in the apartment management apartment Thamrin City which is considered less for the level of reliability of internal control.

Keywords: *Cash Receipt System, Internal Control, Effectiveness.*

ABSTRAK

Penerimaan kas dinilai rawan terjadinya kecurangan sehingga perlu pengawasan dan pengendalian, dengan adanya kemajuan teknologi dalam sistem penerimaan pembayaran dinilai dapat membantu mengurangi tindak kecurangan atas aset perusahaan. Penelitian ini memiliki tujuan menganalisis dan mengetahui proses dan aktifitas penerimaan kas serta mengetahui seberapa besar tingkat ke efektifan sistem penerimaan kas yang telah di terapkan di bagian kasir. Metode penelitian ini menggunakan pendekatan kualitatif, sumber data dalam penelitian ini menggunakan data dari hasil observasi dan wawancara secara langsung yang didukung oleh beberapa dokumen pendukung mengenai penerimaan pembayaran di Perhimpunan Penghuni Rumah Susun Apartemen Thamrin City.

Penelitian ini menjelaskan tentang sistem penerimaan pembayaran yang diterapkan di building management. Cara menggunakan dua sistem penerimaan pembayaran yaitu, melalui kasir menggunakan pembayaran tunai atau menggunakan mesin EDC yang disediakan di loket kasir dan melalui transfer *online* baik dari mesin ATM, m-banking, e-banking, sms banking. Dalam penerapan sistem online di Building management apartemen Thamrin City, diukur dengan unsur pengendalian internal sehingga dapat dinilai tingkat ke efektifannya. Penerapan sistem *online* seperti penggunaan mesin EDC dan transfer bank sudah cukup baik, akan tetapi masih belum efektif dikarenakan masih ada beberapa dalam sistem yang diterapkan di Building management apartemen Thamrin City yang dinilai kurang untuk tingkat keandalan pengendalian internalnya.

Kata kunci: Sistem Penerimaan Kas, Pengendalian Internal, Efektifitas.