

ABSTRACT

This study aims to determine whether the internal controls on the system of cash payment in PT. Bermuda Pariwaraniaga Nusantara is in accordance with internal control components according to the Committees of Sponsoring Organizations of Treadway Commission (COSO). This research is important for the PT. Bermuda Pariwaraniaga Nusantara to understand and evaluate internal control on the system of cash payment that have been applied.

This research type was qualitative research with case study method in PT. Bermuda Pariwaraniaga Nusantara. The data were collected from interviews, observation and documentation. The techniques to analyze the data used was using descriptive analysis.

The results of this study indicate that the internal controls in the PT. Bermuda Pariwaraniaga Nusantara were not fully suitable with the two control components under COSO. The components that were not yet compatible were the components of the Control Environment, Control Activity.

Key Words: internal control system, cash payment system

ABSTRAK

Penelitian ini bertujuan untuk mengetahui apakah pengendalian internal pada sistem pengeluaran kas di PT. Bermuda Pariwaraniaga Nusantara sudah sesuai dengan komponen pengendalian internal menurut *Commitee of Sponsoring Organizations of Treadway Commission* (COSO). Penelitian ini penting dilakukan agar PT. Bermuda Pariwaraniaga Nusantara dapat memahami dan mengevaluasi pengendalian intern pada sistem pengeluaran kas yang telah diterapkan.

Jenis penelitian ini adalah penelitian kualitatif dengan metode studi kasus pada PT. Bermuda Pariwaraniaga Nusantara. Teknik pengumpulan data yang digunakan adalah wawancara, observasi dan dokumentasi. Teknik analisis data yang digunakan adalah analisis deskriptif.

Hasil penelitian ini menunjukkan bahwa pengendalian intern yang ada di PT. Bermuda Pariwaraniaga Nusantara belum sepenuhnya sesuai dengan dua komponen pengendalian menurut COSO, Lingkungan Pengendalian dan komponen Aktivitas Pengendalian.

Kata kunci: sistem pengendalian internal, sistem pengeluaran kas