

ABSTRAK

EVALUASI SISTEM PENGENDALIAN INTERN PENGELUARAN KAS PADA KANTOR PENGELOLA FASILITAS KAMPUS YAYASAN BADAN WAKAF UNIVERSITAS ISLAM INDONESIA

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Penelitian ini berjudul Evaluasi Sistem Pengendalian Intern Pengeluaran Kas Kantor Pengelola Fasilitas Kampus Yayasan Badan Wakaf Universitas Islam Indonesia (studi kasus Kantor Pengelola Fasilitas Kampus Yayasan Badan Wakaf universitas islam indonesia). Tujuan dari penelitian ini adalah untuk mengetahui kesesuaian pengendalian internal pada sistem pengeluaran kas Kantor Pengelola Fasilitas Kampus Yayasan Badan Wakaf Universitas Islam Indonesia dengan komponen pengendalian internal, komponen yang diuji dalam penelitian ini yaitu lingkungan pengendalian, aktivitas pengendalian, penilaian risiko, informasi dan komunikasi serta aktivitas pemantauan Metode penelitian ini menggunakan metode kualitatif. Teknik pengumpulan data melalui observasi, wawancara, dan dokumentasi. Acuan Mulyadi digunakan peneliti sebagai instrumen analisa utama. Analisis data menggunakan analisis sebelum dilapangan dan selama dilapangan. Uji keabsahan data dengan cara uji kredibilitas.

Hasil penelitian menunjukkan bahwa sistem pengeluaran kas Kantor Pengelola Fasilitas Kampus Yayasan Badan Wakaf Universitas Islam telah sesuai dengan standar prosedur. Pemisahan tugas dan fungsi dalam wewenang dalam prosedur Kantor Pengelola Fasilitas Kampus Yayasan Badan Wakaf sudah sangat jelas.

Kata Kunci: Kas, Pengendalian internal, Sistem Pengeluaran kas.

ABSTRACT

EVALUATION OF THE INTERNAL CONTROL SYSTEM OF CASH DISBURSEMENT AT THE OFFICE OF CAMPUS MANAGEMENT FACILITIES OF WAQF FOUNDATION ISLAMIC UNIVERSITY OF INDONESIA

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This study is entitled Evaluation of the Internal Control System of Cash Expenditures Office of the Campus Facilities Management Foundation Board of the Waqf Board of the Islamic University of Indonesia (case study of the Facility Management Office of the Foundation Foundation Board of Islamic University of Indonesia). The purpose of this study was to determine the suitability of internal control in the cash disbursement system of the Office of the Facility Management of the Foundation for the Foundation of the Waqf Board of the Islamic University of Indonesia with a component of internal control, the components tested in this study were the control environment, control activities, risk assessment, information and communication and activities monitoring This research method uses qualitative methods. Data collection techniques through observation, interviews, and documentation. Mulyadi's reference is used by researchers as the main analysis instrument. Data analysis uses analysis before the field and during the field. Test the validity of the data by means of a credibility test.

The results showed that the cash disbursement system of the Campus Facility Management Office of the Islamic University Wakaf Agency was in accordance with standard procedures. The separation of duties and functions in authority in the procedures of the Foundation Facilities Management Office of the Waqf Foundation is very clear.

Keywords: Cash, internal control, cash disbursement system.

