

# **SISTEM PENGENDALIAN INTERN PENERIMAAN DAN PENGELUARAN KAS DI LEMBAGA PENDIDIKAN MADRASAH ALIYAH NEGERI (MAN) LUMAJANG**

Rizki Nurul Zamroh

211131514

Jurusan Akuntansi

STIE WIDYA GAMA Lumajang

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## **ABSTRAK**

Implementation of accounting systems in a firm can optimize operational costs is issued and can streamline workforce owned. One of the accounting system used by the company is the system of cash receipts and disbursements. The system handles the acceptance and cash expenditures that occur routinely in a company. The provision of cash receipts and payments on the company is important, since cash is an asset that is easily changed in comparison to other assets, so cash is a payment instrument that is free and always ready for use. Judging from its properties, cash is the most-current assets and nearly every transaction with outsiders always affecting cash. Cash is an important component in the smooth course of the company's operations. Due to the nature of liquid cash, the cash flow is irregular him in an activity so in need of internal control of cash by separating the functions of storage, execution and recording of her. It also held strict control over the functions of cash receipts and disbursements. Because without its internal control will easily happen that are not in want or embezzlement of cash. To create a good internal control, management must clearly assign responsibilities and each person has the responsibility for the task assigned to him. If the formulation of responsibility is not clear and there is a fault, then it is difficult to find out who is responsible for these errors. Good internal control on cash requires adequate procedures to protect cash outlay. In designing such procedures should be considered three basic principles of internal control

To keep an eye on cash receipts and payments, then all the cash receipts and disbursements must be made by check premises, except for a small amount of expenditure which it is possible to use cash, that is through petty cash. If the authority to sign checks delegated to a designated employee, the employee is not allowed to record cash transactions. This is to prevent fraud in the cash outlay that does not appear in the accounting records. The procedures used to monitor cash may vary from one company to another company. It depends on various factors, such as company size, number of employees, sources of cash and as his.

