

ABSTRAK

Muhayyina ash shaffa najwa, 2025, evaluasi penerapan sistem akuntansi pemasukan dan pengeluaran kas pada umkm es tehku medhiun., skripsi, program studi pendidikan akuntansi, FKIP, Universitas PGRI MADIUN, Pembimbing (I) Dr. Supri Wahyudi Utomo, M. Pd. (II), Elana Era Yusdita, S.E., M.S.A.

Abstrak : Penelitian ini bertujuan untuk mengevaluasi penerapan sistem pengendalian internal terhadap pemasukan dan pengeluaran kas pada UMKM Es Tehku Medhiun dengan menggunakan kerangka lima komponen COSO, yaitu lingkungan pengendalian, penilaian risiko, aktivitas pengendalian, informasi dan komunikasi, serta pemantauan. Metode penelitian yang digunakan adalah pendekatan kualitatif deskriptif dengan teknik pengumpulan data melalui wawancara, observasi, dan dokumentasi. Hasil penelitian menunjukkan bahwa penerapan sistem pengendalian internal pada UMKM Es Tehku Medhiun telah berjalan secara fungsional. Pada aspek lingkungan pengendalian, terdapat komitmen terhadap etika kerja, namun belum tersedia struktur organisasi dan visi-misi tertulis. Dalam penilaian risiko, UMKM telah mengenali beberapa bentuk risiko, tetapi belum didukung sistem dokumentasi yang terstruktur. Aktivitas pengendalian seperti otorisasi transaksi dan rekonsiliasi kas telah diterapkan, meskipun SOP tertulis belum tersedia. Informasi dan komunikasi telah berjalan secara rutin namun belum sepenuhnya terdokumentasi. Pemantauan dilakukan langsung oleh pemilik secara berkala, tetapi belum disertai sistem pelaporan dan evaluasi tertulis. Dengan demikian, meskipun sistem pengendalian internal telah diterapkan, masih diperlukan sejumlah perbaikan, terutama dalam aspek dokumentasi formal, pelatihan karyawan, serta prosedur evaluasi dan tindak lanjut. Perbaikan tersebut diharapkan dapat meningkatkan efektivitas pengelolaan keuangan dan mencegah risiko penyimpangan kas.

Kata Kunci: Sistem pengendalian internal, pemasukan kas, pengeluaran kas, UMKM, COSO.

ABSTRACT

Muhayyina Ash Shaffa Najwa, 2025, Evaluation of the Implementation of the Cash Income and Expenditure Accounting System at the Es Tehku Medhiun MSME., Thesis, Accounting Education Study Program, Faculty of Teacher Training and Education, Universitas PGRI MADIUN, Supervisors: (I) Dr. Supri Wahyudi Utomo, M.Pd. (II), Elana Era Yusdita, S.E., M.S.A.

Abstract: This study aims to evaluate the implementation of the internal control system for cash income and expenditure at the Es Tehku Medhiun MSME using the COSO five-component framework: control environment, risk assessment, control activities, information and communication, and monitoring. The research method used is a descriptive qualitative approach with data collection techniques through interviews, observation, and documentation. The results indicate that the implementation of the internal control system at the Es Tehku Medhiun MSME has been running functionally. In terms of the control environment, there is a commitment to work ethics, but a written organizational structure and vision and mission are not yet available. In risk assessments, MSMEs have identified several forms of risk, but this is not supported by a structured documentation system. Control activities such as transaction authorization and cash reconciliation have been implemented, although written SOPs are not yet available. Information and communication have been conducted routinely but are not fully documented. Monitoring is carried out directly by the owner on a regular basis, but is not accompanied by a written reporting and evaluation system. Therefore, although an internal control system has been implemented, several improvements are still needed, particularly in terms of formal documentation, employee training, and evaluation and follow-up procedures. These improvements are expected to increase the effectiveness of financial management and prevent the risk of cash misappropriation.

Keywords: Internal control system, cash inflow, cash outflow, MSMEs, COSO.