

ABSTRACT

This study aimed to evaluate whether the system of cash to companies that have been implemented during this had been done adequately or not, and also by the management company of the period from 2009 till now the company has not made any evaluation of the cash disbursement system, thus this study attempted to evaluate the company's cash expenditures.

The sample in this study is evidence of cash-out during the period January 1st to December 31st, 2009. The samples were cash-out 100 pieces of evidence taken at random from the population of 208 pieces of evidence out of cash by using the tool Microsoft Excel.

Analysis of the data used in this study is a qualitative analysis aimed to test the extent to which the effectiveness of corporate internal control systems and quantitative analysis in this study in the form of tests of controls is by using the method of sampling Attribute. Sampling Attribute choose randomly from all members of the population, by using methods of quantitative tools Fixed-Sample-Size-Attribute Sampling.

Results of research with qualitative analysis of questionnaire responses showed that the system of internal control of cash in the company have been effective. While the quantitative analysis by performing tests of controls using Fixed-Sample-Size-Attribute Sampling the result of examination that AUPL 4% to 5% DUPL, which means AUPL <DUPL so it can be concluded that the company's internal control system is said to be effective.

Keywords: Internal Control, Accounting Systems, Cash Expenditure