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This study aims to provide an overview of the internal control system in the church. The church that is the object of research is an international affiliated church that has many church children spread throughout the world. This study uses a qualitative approach, using phenomenological research methods. This study seeks to describe the meaning of the existence of an internal control system in preventing fraud. The data used in this study are primary data and secondary data. Data collection is done by direct interviews with several informants who know the case, then make observations and analyze. The collected data will be analyzed with data reduction analysis techniques, data display, and conclusions.

The findings in this study reveal that the components in the internal control system have been implemented well but there are still shortcomings. (1) The distribution of church finance is too large. It is necessary to make financial distribution parameters that are distributed so that the funds that are distributed can be used as well as possible to each region. The flow of this financial division can lead to high potential for financial irregularities in central organizations. (2) Different perceptions of each church regarding audits make its implementation ineffective.

Other findings support the control of the church and the uniqueness of the church, namely (3) Commitment and trust in his Lord. This is an advantage of church organizations to avoids and minimize the motivation for deviations from themselves. (4) Attitudes to avoid conflict. This attitude makes the existing sanctions sufficient to overcome the existing problems because as much as possible overcome with kinship. On the other hand, this attitude also makes control run less optimally because it cannot be firm to avoid divisions within the church

Keywords: Internal control system, church