

**EVALUATION OF THE INTERNAL CONTROL SYSTEM
ON CASH FUNCTION IN PT TASPEN (PERSERO) PALEMBANG BRANCH**



Script

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Accounting

Proposed as One of the Requirements for Undergraduated Degree in Economics

MINISTRY OF EDUCATION AND CULTURE

SRIWIJAYA UNIVERSITY

FACULTY OF ECONOMICS

2020

COMPREHENSIVE EXAM APPROVAL LETTER

**EVALUATION OF THE INTERNAL CONTROL SYSTEM ON CASH FUNCTION
IN PT TASPEN (PERSERO) PALEMBANG BRANCH**

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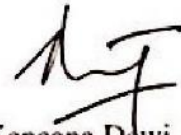
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: January 10th, 2020

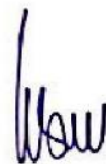


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SCRIPT APPROVAL LETTER

Evaluation of The Internal Control System on Cash Function in PT Taspen (PERSERO) Palembang Branch

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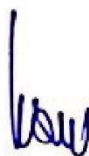
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Is truly the result of my word underguidance of supervisors. There is no other people work in this scrpti that I copied without mentioning the original source.

I made this statement in a good faith. If I turn out my statement is not true in the future then I will be willing to accept my sanctions in accordance with regulations, including the cancellation of my degree.

Palembang, January 13rd 2020
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MOTTO

So verily, with the hardship, there is relief.

Verily, with the hardship, there is relief.

(Quran, 94:5-6)

Life is a tragedy when seen in close-up,

but a comedy in long-shot.

(Charlie Chaplin)

Every bad situation will have something positive.

Even a dead clock shows correct time twice a day.

(Unknown)

Sabar adalah kunci menjadi kuat.

Hidup tidak perlu diperangi.

(Natasza Astari Putri)

I present this script to :

- *My parents*
- *My family*
- *My friends*
- *My university*
- *My almamater*

PREFACE

Praise and thank to Allah SWT for the blessing and mercy so author can complete the script entitled “**Evaluation of The Internal Control System on Cash Function in PT Taspen (PERSERO) Palembang Branch**”. The script is made as one of the requirements to achieve Bachelor Degree of Economics (S1) in Economic Faculty, Sriwijaya University. My sincere appreciation to many parties who have help me to finish the script. Therefore, author would like to express gratitude to:

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2. **Prof. Dr. Taufiq Marwah, S.E., M.Si** as the Dean of Economic Faculty.
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4. **Mrs. Dr. E.Yusnaini.S.E,M.Si.,Ak** as the Secretary of Accounting Department.
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6. **Mrs. Asfeni Nurullah, S.E., M.Acc., Ak.** as academic advisor.
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Palembang, January 13rd 2020



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LETTER OF STATEMENT

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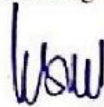
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ABSTRACT

Evaluation of The Internal Control System on Cash Function in PT Taspen (PERSERO) Palembang Branch

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This study aims to analyze and evaluate of the internal control system on cash function. The type of data used in this study is primary data obtained by interviewing all related department into cash function and secondary data were obtained through literature study related to internal control and procedures on cash function of the object. The object of this study was in PT Taspen (PERSERO) Palembang Branch. The result of this study shows that PT Taspen (PERSERO) Palembang Branch has implemented internal controls well and the most functioning components are Control Activity, Information and Communication and also Monitoring. Somehow, Control Environment and Risk Assesment still have some aspects that need to be improved.

Keywords: *Internal control, Internal Control System, Cash Function, COSO.*

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ABSTRAK

Evaluasi Sistem Pengendalian Internal pada Fungsi Kas di PT Taspen (PERSERO) Cabang Palembang

Oleh:

Natasza Astari Putri

Penelitian ini bertujuan untuk menganalisis dan mengevaluasi sistem pengendalian internal pada fungsi kas. Jenis data yang digunakan dalam penelitian ini adalah data primer yang diperoleh dengan mewawancarai semua departemen terkait dalam fungsi kas dan data sekunder diperoleh melalui studi literatur terkait dengan sistem pengendalian internal dan prosedur fungsi kas pada objek. Objek penelitian ini adalah PT Taspen (PERSERO) Cabang Palembang. Hasil penelitian ini menunjukkan bahwa PT Taspen (PERSERO) Cabang Palembang telah menerapkan sistem pengendalian internal dengan baik dan komponen yang paling berfungsi adalah Aktivitas Pengendalian, Informasi dan Komunikasi serta Pemantauan. Sedangkan, Pengendalian Lingkungan dan Penilaian Risiko masih memiliki beberapa aspek yang perlu ditingkatkan.

Kata kunci: *Pengendalian internal, Sistem Pengendalian Internal, Fungsi Kas, COSO.*

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CHAPTER I

INTRODUCTION

1.1. Research Background

Social security, is one of fifteen rights owned by the people who works as a labor without exception, both formal and informal workers. The social security sector has also become one of the sectors or areas which get special attention even by the government or the state. It is because social security is one of the vital and important sector in society that exist in a country. That is why the government established the agencies that is useful or intended to support the balance and development of the social security sector, where in Indonesia itself one of the agency established by the government is PT TASPEN (PERSERO).

PT TASPEN (PERSERO) itself was established under Government Regulation Number 9 of 1963 on Spending Servants and Government Regulation Number 10 of 1963 on Insurance and Employee Savings country. PT TASPEN (PERSERO) is also the only institutions that have the responsibility to provide social security for civil servants. As the only service company in charge of serving social security for civil servants, so the main activity of this company is to serve money payment transactions to the member of PT TASPEN (PERSERO) in cash, by transfer or by check. This certainly will lead to a large number of cash-out financial transactions at PT TASPEN (PERSERO).

In carrying out its activities PT. TASPEN (PERSERO) certainly needs a good management system to control the company's activities in accordance with

established procedures. A good management system can be measured by the existence of a good internal control system, especially in this case the PT TASPEN (PERSERO) requires a good internal control system on cash expenditure in the cash function. Thus, it led the researcher to chose PT TASPEN (PERSERO) as an object to this research.

The purpose of establishing PT TASPEN (PERSERO) is to improve the welfare of civil servants and their families through social insurance specified in the legislation. Until now PT TASPEN (PERSERO) has played an active role in helping to provide social security for civil servants all over Indonesia. It can be seen from various services that is given by PT TASPEN (PERSERO) in a form social security programs, which are work safety guarantees, death guarantees and also retirement guarantees, planned in a way approved by the government.

In a company or organization, the implementation of internal audit aims to achieve the vision and mission set by the policy of the company leadership in order to improve the effectiveness and efficiency of the company (Saputra, Zulfachmi and Sudarmojo, 2013). That is why the implementation of internal control in organization is very important, so does PT TASPEN (PERSERO) Palembang Branch. Especially internal control on cash function, because cash is liquid assets which is very liquid (quickly change into money and can be used to pay corporate obligations without restrictions). Cash has characteristics that other current assets do not have, such as, cash is not easily identified whose the owner, is easy to carry and is easy to transfer in a relatively fast period of time. Given its characteristics, cash is the most easily misused asset. Therefore, the cash function

in company must be able to be well-function, so then it is possible to prevent fraud against cash.

PT TASPEN (Persero) Palembang Branch as a service company whose main activity is in charge in serving money payment transactions to retired participants surely requires a good internal control system for cash functions, especially in the cash expenditure function against claims payments. So that the cash expenditure function activities are in accordance with cash expenditure procedures.

The existence of work guidelines regulated in the Procedure for Expenditure, Distribution, Payment, and Accountability of the Pension Expenditure Fund does not cover the possibility of errors or weaknesses that arise when implementing the cash expenditure function against claims payments. According to Inayati (2013), it is known that the results of the study show that there are still weaknesses in the cash expenditure accounting system that occurred at PT TASPEN (PERSERO) Yogyakarta Branch. It eventually led the cash function not running effectively. This condition of course could also occur at PT TASPEN (PERSERO) Palembang Branch.

Another previous study from Mela (2013) also shown that the internal control of AJB Bumiputera Malang Branch Dieng has not run well effectively. Almost all the forms used for cash expenditure were not numbered printed so that they still cannot be accounted for. This indicates that internal control system such a big thing that will affect company performance. It is complex and need to be noticed. According to Amabarwati (2014), it is shown that even though the

implementation of the internal control system in AJB Bumiputera Nganjuk Branch has been implemented properly, it still has any irregularities, such as payments that are not deposited by the Agent or counterfeit receipts.

Other weaknesses that occur in the cash expenditure function against claims payments at PT TASPEN (PERSERO) Palembang Branch are partly due to the large number of pensioners who spread in villages, so PT TASPEN (PERSERO) must collaborate with Pay Offices such as Banks and PT POS Indonesia. But the maximum results cannot be achieved by PT. TASPEN (PERSERO) Palembang Branch in carrying out the cash expenditure function against claim payments. This is due to the accountability of the Pay Office which has not been maximal and an error in posting the address of the customer (if by postal check). According to Julianti (2015), it is also indicate that the internal control system has been implemented adequately in PT XYZ with an effectiveness level of 89.83%. This means that the internal control system has not been reached its 100% effectiveness, in other words the company still have weaknesses to their internal control system which is need to be evatualed.

Beside the mistakes made by the Pay Office, weaknesses also occur due to the following factors, such as an error in inputting of the customer's account number (if through the bank), the ineffective accounting system for cash expenditure, the calculation error in the *Lembar Perhitungan Hak* and another human error. This condition eventually causes the cash function to often experience underpayments and also overpayments. According to Lingga (2013), human error is also one of the problem in internal control system. The result of the

study found that the weaknesses of the BNI (Bank Negara Indonesia)'s internal control system are sometimes the clearing check forgets or neglects to give a clearing stamp on the check bill which then it can be fulfilled by an unauthorized party, and sometimes the teller is negligent by leaving the teller room without securing valuable assets in the teller room. In accordance with the background of the problem above, the researcher interested in compiling the final assignment with the title "**Evaluation of The Internal Control System on Cash Function in PT Taspen (PERSERO) Palembang Branch**". With the field of auditing as a field of science for this research.

1.2. Problem Formulation

Based on the background of the problems described earlier, it can be formulated that the formulation of the problem is as follows:

1. How is the implementation of the internal control system on cash function carried out by PT Taspen (PERSERO) Palembang Branch?
2. Has the internal control system of the cash function carried out by the PT Taspen (PERSERO) Palembang Branch been carried out effectively and efficiently according to the principles of good internal control by COSO?

1.3. Research Objective

The objectives of the research are as follows:

1. To find out the implementation of the internal control system on the cash function at the PT Taspen (PERSERO) Palembang Branch.

2. To find out whether the internal control system on cash function at PT Taspen (PERSERO) Palembang Branch has been effective and efficient or not based on the analysis of the principles of good internal control by COSO. As well as providing criticism and suggestions for a betterment of PT Taspen (PERSERO) Palembang Branch in terms of cash functions to achieve effective and efficient cash functions.
3. To explore the theoretical implementation of the system of internal control over the function of cash in one institution.

1.4. Research Contribution

The benefits of research written by the writer include:

1.4.1. Theoretically

In higher education, it can educate and discuss the importance of the internal control system of the cash expenditure function in the pattern of education for future prospective accountants and auditors, and in addressing the severity of their duties and responsibilities in carrying out their work.

1.4.2. Practically

The benefit in practice is for the PT Taspen (PERSERO) Palembang Branch, this study is useful for management to find out the advantages and disadvantages of implementing the procedure cash expenditure that they have been doing. The results of this study can be used as a reference for future decision on internal control system on cash function especially in the cash expenditure in PT Taspen (PERSERO) Palembang Branch. So then the result of

this study could bring a betterment for the company to be more effective and efficient to their internal control system on cash function.

1.5. The Scope of Research

The research was conducted at PT Taspen (PERSERO) Palembang Branch where is located at Jl. Jend. Sudirman KM.4,5 No.732, Pahlawan, Kec. Kemuning, Kota Palembang, Sumatera Selatan 30126. The object of this research is the internal control system on cash function at PT Taspen (PERSERO) Palembang Branch especially on their cash expenditure procedures for the payment customer's claim.

1.6. Types and Data Sources

According from the data source, data collection can be divided into two sources, such as: primary source and secondary source. There are two types of data used in this study, including the following:

1. Primary data

Primary data is the data collected directly from the object of research. The primary data in this study were obtained by observation and interviews with Service and Community Service Department and Finance Department in PT TASPEN (PERSERO) Palembang Branch, and also with those related department and division of cash function in expenditure procedure.

2. Secondary Data

Secondary data is the data obtained through literature related to internal control, procedures, tasks of the Service and Community Department, Finance Department and Cash & Ver.SPJ Division in PT Taspen (PERSERO) Palembang Branch

1.7. Method of collecting data

Data sources are obtained in several ways such as:

1. Literature study

By using this method the researcher will collect data from various literature related to the problems discussed in this research. According to Sugiyono, literature study are related to theoretical studies and other references relating to values, data and research situation under study, besides literature study is very important in conducting research, this is because research will not be separated from scientific literature (Sugiyono, 2012: 291).

2. Interview

The interview technique is by conducting interviews with company leaders and competent parties whose duties directly carrying out cash expenditure activity and claims services to obtain the information and data towards this research. The interviewees consist of 3 of company leaders who are Branch Head, Head of Service & Community Department, and Head of Finance Department.

1.8. Analysis Techniques

The data analysis technique that will be used is a qualitative descriptive technique. The study with data analysis using qualitative descriptive methods is the research methods by collecting data then will be collected and arranged so that it can be examined based on relevant theory and related to the problem being discussed so that a conclusion can then be drawn, and the writer also uses research on natural object conditions (Sugiyono, 2013: 9)

Qualitative descriptive data analysis used in this study consists of several stages that function to measure the success rate of the company's management in achieving effectiveness, including the following:

1. Collect and prepare the necessary and related data in order to determine the condition of the internal control of cash expenditure on cash function in PT TASPEN (PERSERO) Palembang Branch.
2. Analyze the internal control system in PT TASPEN (PERSERO) Palembang Branch on cash function especially on cash expenditure procedure by using five internal control elements (COSO), such as; control environment, risk assessment, information and communication, control activities, and monitoring activities.
3. Evaluate whether the internal control system on cash function at PT TASPEN (PERSERO) Palembang Branch has been effective or not according to the principles of internal control on cash function based on COSO. The result of this study will be documentation and interview.

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