

**Analisis Penerapan Sistem Informasi Akuntansi Penerimaan Kas Dan Sistem
Pengendalian Intern Penerimaan Kas Pada Klinik Kecantikan
Clarice Beauty**

ABSTRAK

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Penelitian ini bertujuan untuk menganalisis penerapan Sistem Informasi Akuntansi Penerimaan Kas dan Sistem Pengendalian Intern Penerimaan Kas pada klinik kecantikan *Clarice Beauty*. Penelitian ini menggunakan metode penelitian deskriptif kualitatif. Fokus penelitian ini yaitu analisis penerapan Sistem Informasi Akuntansi Penerimaan Kas yang terdiri dari fungsi, dokumen, dan catatan akuntansi mengenai sistem informasi akuntansi penerimaan kas, serta Sistem Pengendalian Intern Penerimaan Kas yang terdiri dari struktur organisasi, kebijakan dan prosedur, dan tata cara pengelolaan penerimaan kas di klinik kecantikan *Clarice Beauty*. Berdasarkan hasil penelitian yang dilakukan, dapat disimpulkan bahwa Sistem Informasi Akuntansi Penerimaan Kas dan Sistem Pengendalian Intern Penerimaan Kas pada klinik kecantikan *Clarice Beauty* sudah berjalan dengan baik, meskipun terdapat beberapa kekurangan, seperti pada Sistem Informasi Akuntansi Penerimaan Kas belum adanya catatan akuntansi mengenai laporan keuangan. Sedangkan pada Sistem Pengendalian Intern Penerimaan Kas kebijakan dan prosedur masih harus dievaluasi kembali oleh perusahaan, juga pengelolaan penerimaan kas belum berjalan dengan baik karena langsung ditangani oleh manajer.

Kata Kunci: Sistem Informasi Akuntansi Penerimaan Kas, Sistem Pengendalian Intern Penerimaan Kas

Analysis of Application of Cash Receipt Accounting Information System and Cash Receipt Internal Control System at Beauty Clinic Clarice Beauty

ABSTRACT

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This study aims to analyze the application of the Cash Receipt Accounting Information System and the Cash Receipt Internal Control System at the Clarice Beauty clinic. This research uses descriptive qualitative research method. The focus of this research is the analysis of the application of the Cash Receipts Accounting Information System which consists of functions, documents, and accounting records regarding the cash receipts accounting information system, as well as the Cash Receipts Internal Control System which consists of the organizational structure, policies and procedures, and cash receipts management procedures. at the Clarice Beauty clinic. Based on the results of the research conducted, it can be concluded that the Cash Receipt Accounting Information System and the Cash Receipt Internal Control System at the Clarice Beauty beauty clinic have been running well, although there are several shortcomings, such as the Cash Receipt Accounting Information System there is no accounting record regarding financial statements. While the Internal Control System for Cash Receipts, policies and procedures still have to be re-evaluated by the company, also the management of cash receipts has not been going well because it is directly handled by the manager.

Keywords: Cash Receipts Accounting Information System, Cash Receipts Internal Control System