

Nita Vitriani Hertiana, 14321065, **Efektivitas Pengendalian Intern Dalam Implementasi *Enterprise Resource Planning* (Studi Kasus di PT. Semen Indonesia Logistik)**, Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Gresik, Desember 2017.

Abstraksi

Penelitian ini bertujuan untuk mengetahui efektivitas pengendalian intern kas berdasarkan Committee Of Sponsoring Organizations 2013 agar dapat membantu manajemen perusahaan sebagai bahan evaluasi pengendalian intern kas di perusahaan untuk meningkatkan kinerja manajemen. Data yang diperoleh dianalisis dengan membandingkan dengan teori berdasarkan Committee Of Sponsoring Organizations 2013. Penelitian ini menggunakan pendekatan kualitatif dengan metodologi penelitian studi kasus. Teknik pengumpulan data dilakukan dengan menggunakan metode wawancara, dokumentasi, observasi dan studi kepustakaan. Hasil penelitian menunjukkan bahwa PT. Semen Indonesia Logistik telah efektif dalam pengendalian intern kas dengan ditunjukkan aktivitas perusahaan yang telah dilakukan sesuai *Standard Operating Procedure*.

Kata Kunci : *Enterprise Resource Planning*, Pengendalian Intern, Kas

Nita Vitriani Hertiana, 14321065, **Effectiveness of Internal Control in Enterprise Resource Planning Implementation (Case Study at PT Semen Indonesia Logistics)**, Accounting, Faculty of Economics and Business, University of Muhammadiyah Gresik, December 2017.

Abstraction

This study aims to determine the effectiveness of internal control of cash based on Committee Of Sponsoring Organizations 2013 in order to assist the management of the company as an evaluation of internal cash control in the company to improve management performance. The data obtained were analyzed by comparison with the theory based on Committee Of Sponsoring Organizations 2013. This research uses qualitative approach with case study research methodology. Data collection techniques were conducted using interview method, documentation, observation and literature study. The results showed that PT. Cement Indonesia Logistics has been effective in internal cash control with ditunjukkan corporate activities that have been done according to Standard Operating Procedure.

Keywords: Enterprise Resource Planning, Internal Control, Cash.