ABSTRACT

Analysis Of The Effect Preparation Cash Budget And Internal Audit To Internal Control Of Cash (Case Study At Pt Inti Persero)

Cash, as one of the assets of company, is too often to be a target of manipulation, because the nature a highly liquid cash, so that easily manipulated. To maintain liquidity so that there would be no abuse in the use of cash, it needs a means that can help the company's management. The means applied is internal control, particularly internal cash control.

The method used on the research is descriptive and verifikatif method with quantitative approach. The population and sample on the research are employees of accounting and internal control system amounted to 42 people. The test statistic used is the calculation of multiple regression, multiple correlation, coefficient of determination, hypothesis test (partially and simultaneous) using the IBM SPSS 19 statistics aplication.

Based on the research, it's known that a partial test of the hypothesis for the preparation of cash budgets on internal control of cash that is t_{count} was 2.327 greater than t_{table} was 2.201 so that Ho was rejected and Ha was accepted and test hypotheses receive partial for the internal audits of internal control of cash that is t_{count} was 3.223 greater than T_{Table} was 2.201 so that Ho was rejected and Ha was accepted. Then test hypotheses simultaneously is F_{count} was 10.087 greater than F_{table} was 3.982 so that prefaration cash budgeting prefaration and internal audit affects internal control the cash.

Keywords : Prefaration Cash Budget, Internal Audit, Internal Cash Control.