

ABSTRACT

This study entitled "Evaluation of Internal Control Systems Cash Receipts at Mental Hospital Prof. Dr. Soerojo Magelang ". The aim of this study was to determine the reliability of the internal control system of cash receipts at the Mental Hospital Prof. Dr. Soerojo Magelang in achieving its objectives.

Data was collected by distributing questionnaires to the Psychiatric Hospital Prof. Dr. Soerojo Magelang much as 34 questionnaires on the financial section in the hospital consisting of four divisions: division verification and claim as many as 2 respondents, division program and budget by 5 respondents, divisions treasury and accounting as much as 10 respondents, as well as the division of mobilization of funds as much as 17 respondents ,

The results showed the internal control system of cash receipts at the Mental Hospital Prof. Dr. Soerojo Magelang has gone very well, it was claimed by employees who answer scores very high category, as measured by the internal control components, namely the control environment, risk assessment, information systems, control procedures, and monitoring. But the hospital also needs to consider the claims procedure Social Security Agency of Health, Public Health Insurance, and the Regional Health Insurance so that activities do not interfere with the receipt of cash disbursement process health insurance claims.

Keywords: Internal Control System, Cash Receipt System, Control Environment, Risk Assessment, Information Systems, Control Procedures, Monitoring.