

ABSTRACT

Nurmalika Ratna Sari. 2015, Thesis. Title: " Internal Control System Evaluation On Financing Providing Process (Case study of KSU Al-Ikhlas Malang)
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This research generally aimed to evaluate the internal control system and its implementation in the procedure of financing Al-Ikhlas KSU Malang. This was caused by the reversion tendency of problematic financing, causing the stop finance at KSU Al-Ikhlas Malang.

This research used qualitative descriptive, with data collection process in the form of interviews and observation which included organizational structure, job descriptions, processes and finance providing procedures of financing application procedures, financing payment procedures of financing repayment procedures and related documents.

The results showed that KSU Al-Ikhlas, Internal Controlling System of process of financing providing process of financing application procedures, installment payments and repayment of the financing were already well underway. However, there were some parts that still required attention, including dual jobs, there was no separation of job description among finance and the accounting, the use of SAK in accordance with applicable regulations, document repairing, and the flowchart making.