

ABSTRACT

EmyNovitalia. 2014, Thesis. Title: "Evaluation of Internal Control System (SPI) at the Pawnshop Branch Cluring Banyuwangi"

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Pawnshop is one of the financial institutions that provide credit to the client system to obtain funds. In addition to providing credit to the customer service system, Pawnshop also provides a variety of services. This Pawnshop is one type of financing institution should implement internal control system properly.

This study aimed to evaluate whether the internal control system in Banyuwangi Cluring Pawnshop Branch has carried out properly or not. The sample in this study is a system of expenditure and receipts of cash and bank, credit, settlement, collateral and pengelolaan auction. Analysis of the data used is a qualitative analysis aimed to examine the extent to which the effectiveness of the internal control system Pawnshop Branch Cluring Banyuwangi.

Documentation relating to the results of the study showed that the system of internal control cash receipts and payments and bank, credit, settlement, collateral and auction pengelolaan Pawnshop Branch in Banyuwangi Cluring still not effective. These results are supported by the activities that are inconsistent with the theory and deviant elements of good internal control.