

ABSTRACT

Lanny Nasya Alifiani Rizky. 2013, *THESIS*. Title: "*The Evaluation Accounting System of Cash Disbursement to Improve Internal Control In Dr. Mohammad Saleh Probolinggo Hospital* "

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Keywords : *Accounting System, Cash Disbursement, Internal Control*

This study aims to determine and evaluate the implementation of the cash disbursement system in order to increase the internal control on Hospital Dr. internal control. Mohammad Saleh Probolinggo from late March to the end of April

This study used descriptive qualitative approach to systematically describe the purpose of the study which includes cash expenditures accounting system in order to improve internal control. Subject of this study is particularly hospital employee on duty at the cash disbursement. The data used in this study that the primary data and secondary data by interview, observation, and documentation. Then the researchers analyzed by making field notes and study notes, grouping of data, and interpretation and conceptualization members.

The study results showed that the accounting system used has been complete which includes forms, journals, ledgers, ledger, and reports and can provide the right information to make the result was ultimately the financial statements. But there are some things that need to be repaired related to internal control is that a number of positions and functions, SPI is not working properly established, and the procedure is not carried out as written.