

SISTEM PENERIMAAN KAS DI PERUMDA BPR BANK JOGJA KOTA YOGYAKARTA

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Abstrak

Penulisan Tugas Akhir ini menjelaskan tentang prosedur dan sistem penerimaan kas di Perumda BPR Bank Jogja Kota Yogyakarta. Perumda BPR Bank Jogja Kota Yogyakarta merupakan perusahaan jasa perbankan / keuangan yang sumber utama pendapatan perusahaan, berasal dari penghimpunan dana / kas dari masyarakat (Deposito, Tabungan, Setoran Jaminan) sedangkan menyalurkannya dalam bentuk peminjaman dana. Prosedur dan sistem penerimaan kas di Perumda BPR Bank Jogja Kota Yogyakarta melalui beberapa tahapan bagian, tahapannya yaitu melalui bagian *teller*, *head teller/cash officer*, bagian *accounting*, dan pimpinan perusahaan. Dokumen yang digunakan adalah slip setoran, daftar mutasi kas harian kasir, perincian kas, rekapitulasi, nota kredit, *master ticket*. Catatan akuntansi yang digunakan adalah daftar rekening, jurnal penerimaan kas, dan daftar transaksi harian *teller*. Penerimaan, penghitungan, dan pencatatan tersebut sudah baik, karena setiap penerimaan telah dicatat secara rinci ke dalam dokumen-dokumen yang telah disediakan, sehingga kesalahan pencatatan dan adanya selisih atau ketidaksamaannya antara catatan dengan uang kas yang ada di brankas dapat dihindari.

Kata kunci: Prosedur, Penerimaan Kas, Perumda BPR Bank Jogja.

CASH RECEIVING SYSTEM AT PERUMDA BPR BANK JOGJA YOGYAKARTA CITY

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Abstract

The writing of this final project describes the procedures and cash receipts system at Perumda BPR Bank Jogja, Yogyakarta City. Perumda BPR Bank Jogja Yogyakarta City is a banking/financial service company whose main source of company income comes from raising funds/cash from the public (Deposits, Savings, Guarantee Deposits) while channeling them in the form of borrowing funds. The procedure and cash receipts system at Perumda BPR Bank Jogja Yogyakarta City goes through several stages, the stages are through the teller, head teller/cash officer, accounting department, and company leadership. The documents used are deposit slips, cash register daily cash mutation lists, cash details, recapitulation, credit notes, master tickets. The accounting records used are a list of accounts, cash receipts journals, and a list of teller daily transactions. The receipts, calculations, and recordings are good, because each receipt has been recorded in detail into the documents that have been provided, so that recording errors and any discrepancies or dissimilarities between the records and the cash in the safe can be avoided.

Keywords: Procedure, Cash Receipt, Perumda BPR Bank Jogja.