

ABSTRACT

Yulia Sasmita Nani, 921310018, 2013. Study Program of Diploma Accounting, Accounting Department, Faculty of Economics and Business, Universitas Negeri Gorontalo. Paper. "Internal Control of Savings and Loan Cash for Women in the Unit of Activity Management, Sub-District of Tilamuta". The principal supervisor was Imran R. Hambali, S.Pd, SE.M.SA, and the co-supervisor was Badriyyah Djula, S.Pd, M.Pd. The examiner was Sahmin Noholo, SE.MM.

This research aimed to describe the internal control of savings and loan cash for women in the unit of activity management, sub-district of Tilamuta. The researcher was as the main instrument that directly involved in interviewing the people from the unit of activity management for the data accuracy. The analysis technique applied was a qualitative descriptive analysis.

The result concluded that the unit of activity management, sub-district of Tilamuta had not separated the function and the responsibility between the revenue and the expense cash, and the cash was managed by only one person. Thus, it was possible that the cash being diverted.

Keywords: Internal Control of Cash

