EVALUATION OF INTERNAL CONTROL OVER EXPENDITURE CYCLE 
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ABSTRACT

The purpose of this study was to identify the weaknesses related to implementation of internal control over expenditure cycle that make the company activities become ineffective and inefficient. This study was conducted at one company that focused in entertainment and located in Surabaya. This study provides some recommendations needed for the improvements. Method used in this study is descriptive qualitative method and the types of data used are primary and secondary data. The analysis will be based on checklist of internal control questionnaire that were filled by the companies accounting and finance department, interview related to internal control of the company with vice director, request for documents related to expenditure cycle, and conduct a direct observation to the company. Results obtained are internal control applied to the company is already good, but still found some weaknesses that exist in the companies expenditure cycle, for example the company does not have a written procedures. (JSLN)

Keywords: evaluation, internal control, expenditure cycle