

## **ABSTRAK**

**SUSANTI, 2018. *Analisis Penerapan Prosedur Audit Kas Pada Giant Ekspres Supermarket Alauddin Cabang Makassar.*** Skripsi Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh Pembimbing I Bapak Andi Rustam dan Pembimbing II Bapak Amran.

Penelitian ini bertujuan untuk melihat sejauh mana penerapan prosedur audit kas pada Giant Ekspres Supermarket Alauddin Cabang Makassar. Jenis penelitian yang digunakan adalah Penelitian Kualitatif. Data yang diolah adalah prosedur audit kas pada Giant Ekspres Supermarket Alauddin Cabang Makassar. Teknik pengumpulan data yang digunakan adalah wawancara, dan pembagian kuesioner dan dokumentasi. Teknik analisis data adalah deskriptif dengan mendeskripsikan prosedur audit kas.

Berdasarkan hasil analisis dapat disimpulkan bahwa penerapan prosedur audit kas pada Giant Ekspres Supermarket Alauddin Cabang Makassar sudah efektif.

**Kata Kunci: *Penerapan Prosedur Audit, Internal Audit, Internal control***

## **ABSTRACT**

**SUSANTI, 2018. *Analysis of Application of Cash Audit Procedures at Giant Ekspres Supermarket Alauddin Makassar Branch.*** Thesis Accounting Study Program, Faculty of Economics and Business, Muhammadiyah University of Makassar. Supervised by Supervisor Mr. Andi Rustam and Supervisor II Mr. Amran.

This study aims to see how far the implementation of cash audit procedures at Giant Ekspres Supermarket Alauddin Makassar Branch. The type of research used is Qualitative Research. The processed data is a cash audit procedure at the Giant Ekspres Supermarket Alauddin Makassar Branch. Data collection techniques used were interviews, and distribution of questionnaires and documentation. Data analysis technique is descriptive by describing cash audit procedures.

Based on the results of the analysis, it can be concluded that the implementation of the cash audit procedure at the Giant Ekspres Supermarket Alauddin Makassar Branch has been effective.

***Keyword: Application Of Audit Procedures, Internal Audit, Internal Control***