

**ANALISIS SISTEM PENGENDALIAN INTERN TERHADAP  
SISTEM AKUNTANSI DAN PERPAJAKAN PENERIMAAN  
DAN PENGELUARAN KAS PADA PT JASA RAHARJA  
KANTOR CABANG LAMPUNG**

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**ABSTRACT**

*This research aims to explain the accounting and taxation system of cash revenue and expenditure at PT Jasa Raharja Lampung Branch Office and analyze the principles of the integrated framework of COSO internal control of the accounting and taxation system of cash revenue and expenditure at PT Jasa Raharja Lampung Branch Office. The data used in this research are primary data and secondary data. The data collection methods used are interviews and documentation. The data analysis used is qualitative analysis. Based on the research result, it can be concluded that the accounting and taxation system for cash revenue and expenditure at PT Jasa Raharja, Lampung Branch Office, is in accordance with the accounting system established by the company and the implementation of the internal control system for the accounting and taxation system for cash revenue and expenditure at PT Jasa Raharja Lampung Branch Office in general is in accordance with the COSO Internal Control Integrated Framework.*