

Tinjauan Atas Sistem Penerimaan Kas *Outsourcing* Pada

PT. BDO Konsultan Indonesia

Oleh

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Abstrak

Sistem penerimaan kas PT. BDO Konsultan Indonesia merupakan transaksi dari klien yang menyewa jasa sebagian karyawan perusahaan. Penerimaan kas *outsourcing* PT. BDO Konsultan Indonesia berasal dari pelunasan pembayaran atas jasa sewa karyawan melalui penagihan perusahaan dan transfer antar bank. Uang kas yang diterima dari pembayaran baik melalui perusahaan maupun transfer antar bank langsung disetorkan ke bank perusahaan yaitu Bank Permata. Rutinnya transaksi penerimaan kas *outsourcing* yang terjadi menyebabkan terbukanya kesempatan yang cukup besar bagi pihak-pihak yang berkaitan dengan transaksi tersebut. Maka diperlukannya sistem penerimaan kas guna untuk mengontrol masuknya uang kas yang diterima perusahaan. Dokumentasi yang terkait dalam sistem penerimaan kas *outsourcing* PT. BDO Konsultan Indonesia yaitu *invoice*, bukti setor bank, *voucher* penerimaan kas, bank *receipt*, serta faktur pajak. Praktik Kerja Lapangan yang dilakukan penulis di PT. BDO Konsultan Indonesia dilakukan untuk mengetahui sistem penerimaan kas *outsourcing* yang terjadi di perusahaan tersebut. Setelah melakukan Praktik Kerja Lapangan ini dapat ditarik kesimpulan akan mendapatkan pengalaman seperti apa sesungguhnya dunia kerja, dan dapat menambah wawasan tentang ilmu akuntansi tersebut.

Kata Kunci : Sistem Penerimaan kas, *outsourcing*.

Overview of the Outsourcing Cash Receipt System at

PT. BDO Konsultan Indonesia

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Abstract

The cash receipt system of PT BDO Konsultan Indonesia is a transaction from a client who hires the services of some of the company's employees. Outsourcing of cash receipts from PT BDO Konsultan Indonesia comes from repayment of payments for employee rental services through company billing and interbank transfers. Cash received from payments both through the company and interbank transfers is directly deposited with the company bank, Bank Permata. The routine of outsourcing cash receipt transactions that occur leads to the opening of considerable opportunities for parties related to the transaction. So it is necessary to use a cash receipt system to control the entry of cash received by the company. Related documents in the PT BDO Konsultan Indonesia outsourcing cash receipt system are invoices, bank deposit evidence, cash receipt vouchers, bank receipts, and tax invoices. Fieldwork practices carried out by the writer at PT BDO Konsultan Indonesia were conducted to find out the systems of outsourcing cash receipts that occurred in the company. After doing this Field Work Practice, conclusions can be drawn about what experience the world of work really will be, and can add insight into the science of accounting. So that it can be used as a benefit for the author to enter the real world of work in the future.

Keywords: Cash Receipt Systems, Outsourcing.