

Evaluasi Penerapan Sistem Pengendalian Intern atas Penjualan dan Penagihan Piutang pada Perusahaan Ekspedisi "ABC"

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ABSTRAK

Tujuan utama pendirian usaha yaitu menghasilkan laba yang diperoleh melalui penjualan diantaranya penjualan tunai dan kredit yang memunculkan pos piutang. Pengelolaan penjualan kredit dan penagihan piutang yang kurang memadai akan merugikan perusahaan. Oleh karena itu, diperlukan sistem pengendalian intern atas penjualan dan penagihan piutang yang memadai guna meminimalisir risiko seperti kredit macet bahkan piutang tak tertagih. Penelitian ini bertujuan untuk mengetahui dan mengevaluasi penerapan sistem pengendalian intern atas penjualan dan penagihan piutang pada perusahaan penyedia jasa angkutan, Perusahaan Ekspedisi "ABC". Data dikumpulkan melalui observasi, wawancara, dan kuesioner. Analisis dilakukan dengan metode deskriptif kualitatif. Hasil penelitian menunjukkan bahwa unsur-unsur pengendalian intern menurut COSO atas penjualan belum memadai karena tidak adanya bagian kredit, tidak tertulisnya SOP, tidak adanya batas maksimum kredit, tidak adanya nomor urut tercetak pada formulir surat delivery order dan kuitansi, serta pencetakan faktur dan kuitansi dilakukan oleh bagian piutang. Hasil penelitian ini juga menunjukkan bahwa pengendalian intern atas penagihan piutang cukup memadai dilihat dari pemisahan bagian piutang dengan pencatatan piutang, penagihan dan pengiriman. Tidak diterimanya pelunasan piutang secara cash on hand oleh bagian penagihan dan pengiriman. Namun tidak ada pencadangan kerugian piutang mengurangi tingkat keefektifan pengendalian intern atas penagihan piutang.

Kata Kunci : sistem, pengendalian internal, penjualan, penagihan piutang.

Evaluation of the Internal Control System on Sales and Account Receivable Collection at Expedition Company "ABC"

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ABSTRACT

The main goal of business establishment is to generate profit which obtained through sales such as cash sales and credit sales which create receivable entry. Inadequate management of credit sales and account receivable collections can cause financial losses toward business. Therefore, internal control system is needed to minimize risks such as non-peforming assets and bad debts. This research aims to identify and evaluate application of internal control system on sales and account receivables at a expedition company, "ABC". The data are obtained through observation, interviews, and questionnaires. This research used descriptive qualitative method to conduct the analysis. The result shows that elements of internal control (based on COSO and Mulyadi) on sales are inadequate because of no credit department, unwritten SOP, lack of maximum lending limit, delivery orders and sales reciepts does not prenumbered, and invoice and sales receipt are printed by receivable department. However, this research also found adequate internal control on account receivable collections by the implementation of separation between receivable department and receivable record, collection, and delivery. Collecting and delivery departments are not accepting repayment of account receivable by cash on hand. However, the efficiency of internal control on account receivable collection are decreased as there is no loss reserves account.

Keyword : system; internal control; sales; account receivable collection.