

SUMMARY

EVALUASI PERANAN PENGENDALIAN INTERNAL ATAS PENGELOLAAN PENJUALAN KREDIT DAN PIUTANG USAHA PADA PT. HKT

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Subject : EVALUASI, PENGELOLAAN, PENJUALAN

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Keyword : internal control structure;sales System

Description :

This research is conducted at PT. HKT which is located at Jatiuwung-Tangerang. This company is engaged of polyester chips, polyester staple fibers and polyester filament yarns. It also produces PTA (purified terephthalic acid) sales either credit or cash. The observation in this research is conducted within the year of 2013 until 2015. The purpose of this research is to find out whether the internal control structure to the sales system has been implemented well by the managemen at PT. HKT. The result of research shows that the policies that owned by the company have been understood until the level of operational and in practical implementation have been according to the current job description, but there were no clear authority separation between sales marketing and collection department, shipping department and warehouse department have done their job very well. Overall, the sales internal control structure system at PT. HKT has fulfilled the internal control element and has done it very well, but the monitoring needs to be done continuously in order to know the sales activity has been conducted effectively by observing the sales report in overall so if there is any discrepancies will be revealed quickly.

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