

ABSTRAK

TIWI SUGIARTI, Evaluasi Pengendalian Internal atas Penjualan Kredit dan Piutang Usaha pada Pengembangan Software PT. Artha IT Indonesia (dibimbing oleh **Drs. Darmansyah HS., AK., MM, CISA**)

Penelitian ini bertujuan untuk mengetahui tingkat efektivitas pengendalian internal atas penjualan kredit dan piutang usaha pada PT. Artha IT Indonesia. Desain Penelitian menggunakan deskriptif komperatif dan analisa metode champion skala Guttman. Teknik *sampling* yang digunakan yaitu *Purposive Sampling*. Data penelitian ini dikumpulkan melalui *Internal Control Questionnaires* dengan melibatkan 9 responden dari internal perusahaan.

Dari hasil penelitian yang diperoleh berdasarkan *internal control questionnaires*, memberi kesimpulan bahwa pengendalian internal atas penjualan secara kredit dan piutang usaha pada PT. Artha IT Indonesia berdasarkan analisis dengan metode *champion*, skala Guttman menunjukkan nilai yang efektif yaitu 60,50%.

Berdasarkan analisis meode *Champion* nilai dikatakan cukup efektif adalah jika nilai tersebut 51% - 75%. Maka hasil analisa diatas dikatakan efektif. Namun menurut sistem pengendalian internal yang baik, sistem ini perlu diperiksa kemali karena masih terdapat beberapa prosedur yang belum dijalankan secara proporsional oleh pihak-pihak terkait. Maka dari itu perusahaan harus menetapkan serta meningkatkan pengendalian internal yang sudah efektif ini. Hal ini guna untuk mencapai tujuan dari pengendalian internal dapat terlaksana dengan maksimal serta menjaga nama baik perusahaan.

Kata Kunci : Pengendalian Internal, Prosedur, Pelaksanaan, Penjualan Kredit, Piutang Usaha, Efektivitas.

ABSTRACT

TIWI SUGIARTI, Internal Control Evaluation of Credit Sales and Accounts Receivable in PT. Software Development Artha IT Indonesia (supervised by Drs. Darmansyah HS., AK., MM, CISA)

This study aims to determine the level of effectiveness of internal control over the sale of credit and accounts receivable at PT. Artha IT Indonesia. Research design uses comparative descriptive and Guttman scale champion method analysis. The sampling technique used is purposive sampling. This research data was collected through the Internal Control Questionnaires involving 9 respondents from the company's internal.

From the results of the study obtained based on internal control questionnaires, it was concluded that internal control over sales on credit and accounts receivable at PT. Artha IT Indonesia is based on the analysis by the champion method, the Guttman scale shows an effective value of 60.50%.

Based on the analysis of the Champion method the value is said to be quite effective if the value is 51% - 75%. Then the results of the analysis above are said to be effective. However, according to a good internal control system, this system needs to be examined again because there are still a number of procedures that have not been carried out proportionally by the parties concerned. Therefore the company must establish and improve this effective internal control. This is to achieve the objectives of internal control can be carried out optimally and maintain the good name of the company.

Keywords: Internal Control, Procedure, Implementation, Credit Sales, Accounts Receivable, Effectiveness.