

ABSTRACT

This study was conducted at PT. Thomasong Nirmala located at Jl. AM. Sangaji No. 20 A – Jakarta, a company in the field of dental equipment distribution. Research methodology is qualitative descriptive one namely a study based on conditions, quality measure aimed at making description in systematically, actually and accurately concerning facts from computer-based revenue cycle at PT. Thomasong Nirmala compared to theories.

Results of study indicate that PT. Thomasong Nirmala has been applying computerization in managing Revenue Cycle Accounting Information System so the transactions were managed faster, however still used many documents for validation and share information among organization functions. In distribution of documents was not supported by sufficient document duplicates as still there were document copied. There was no goods delivery list to sale division so it is capable to coordinate and assure the goods delivered by couriers. There was no credit memo for goods return receipt approval documentation from sale division to storage division (still in verbal way).

Mostly controlling system at PT. Thomasong Nirmala has been applied to reduce main threats in revenue cycle. However, still there was an exposure as seen from the absence of Credit Analysis, credit approval was conducted by Marketing Manager and President Director who had different interests. Sale order was not always printed so there was no validation. Delivery and collection conducted by couriers may result in exposure namely the payment does not pass on from customers to company.