

ABSTRACT

This study was conducted to examine the analysis of the application of the control environment and control activities on evidence of revenue cycle transactions and cash receipts of telecommunications network services at PT. XXX. The purpose of this study is to investigate and analyze the application of the control environment and control activities for evidence of revenue cycle transactions and cash receipts of telecommunications network services at PT. XXX has been running effectively.

This research uses descriptive research type with quantitative approach. The population in this study is evidence of income cycle transactions totaling 7 files. The sampling technique in this study is a proportional random sampling technique.

Based on data analysis and discussion, it can be concluded that 76.39% results from the implementation of the control environment were running quite effectively and 23.61% stated that the application of the control environment was not yet effective, this was caused by the method of determining the authority and responsibility of some employees who were unable to do all work provided by the company. Then for the implementation of control activities as much as 83.34% declared to have run quite effectively but 16.66% stated the implementation of control activities has not been effective, this is caused by the absence of checks on the authorization of transactions carried out by the revenue division. As for the evidence of income transactions and cash receipts, it can be concluded that 100% has been effective.

Keywords: *Control Environment, Control Activities, Transaction Evidence, Accounting Information Systems.*



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ABSTRAK

Penelitian ini dilakukan untuk menguji analisis penerapan lingkungan pengendalian dan aktivitas pengendalian atas bukti transaksi siklus pendapatan dan penerimaan kas jasa jaringan telekomunikasi pada PT. XXX. Tujuan dari penelitian ini adalah untuk mengetahui dan menganalisis penerapan lingkungan pengendalian dan aktivitas pengendalian atas bukti transaksi siklus pendapatan dan penerimaan kas jasa jaringan telekomunikasi pada PT. XXX sudah berjalan secara efektif.

Penelitian ini menggunakan tipe penelitian deskriptif dengan pendekatan kuantitatif. Populasi dalam penelitian ini adalah bukti transaksi siklus pendapatan yang berjumlah 7 berkas. Teknik pengambilan sampel dalam penelitian ini adalah teknik sampling secara random proporsional.

Berdasarkan analisis data dan pembahasan dapat disimpulkan bahwa 76,39% hasil dari penerapan lingkungan pengendalian berjalan cukup efektif dan 23,61% menyatakan bahwa penerapan lingkungan pengendalian belum berjalan efektif, hal ini disebabkan oleh metode penetapan wewenang serta tanggung jawab beberapa karyawan yang belum mampu mengerjakan seluruh pekerjaan yang diberikan oleh perusahaan. Kemudian untuk penerapan aktivitas pengendalian sebanyak 83,34% dinyatakan sudah berjalan cukup efektif namun 16,66% menyatakan penerapan aktivitas pengendalian belum berjalan efektif, hal ini disebabkan oleh tidak adanya pengecekan terhadap otorisasi transaksi yang dilakukan oleh divisi pendapatan. Sedangkan untuk bukti transaksi pendapatan dan penerimaan kas dapat disimpulkan bahwa 100% sudah berjalan efektif.

Kata kunci : Lingkungan Pengendalian, Aktivitas Pengendalian, Bukti Transaksi, Sistem Informasi Akuntansi.



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