

ABSTRAK

Penelitian ini bertujuan untuk mengetahui efektivitas pengendalian internal yang menunjang siklus penjualan kredit di PT. Tri Banyan Tirta . Pengendalian internal dapat di nilai efektif dan memadai jika mencakup kelima komponen pengendalian internal, yaitu lingkungan pengendalian, penilaian risiko, aktivitas pengendalian, informasi dan komunikasi, serta pengawasan (*Monitoring*).

Metode penelitian yang di gunakan deskriptif kualitatif. Teknik pengumpulan data di lakukan dengan cara, studi pustaka, wawancara dan kuisisioner dengan memilih salah satu jawaban yang paling sesuai. Variabel yang di gunakan yaitu pengendalian internal dengan dimensi dan indikator yang terdiri dari kelima komponen pengendalian internal yaitu lingkungan pengendalian, penilaian risiko, aktivitas pengendalian , informasi dan komunikasi serta pengawasan (*monitoring*).

Hasil penelitian ini menunjukkan siklus penjualan kredit di PT. Tri Banyan Tirta melalui tahap penjualan kredit, pengiriman barang, hingga sampai penagihan ke customer. Pengendalian internal yang menunjang siklus penjualan kredit di PT. Tri Banyan Tirta secara keseluruhan di nilai sudah efektif sebesar 92,72 % karena telah memenuhi kelima komponen pengendalian internal, dan telah mencapai tujuan pengendalian internal.

Kata Kunci : Pengendalian internal, lingkungan pengendalian, penilaian risiko, aktivitas pengendalian, informasi dan komunikasi, pengawasan dan penjualan kredit.

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ABSTRACT

This study aims to determine the effectiveness of internal controls that support the credit sales cycle at PT. Tri Banyan Tirta. Internal control can be effectively and adequately valued if it includes the five components of internal control, namely the control environment, risk assessment, control activities, information and communication, and monitoring.

The research method used is descriptive qualitative. Data collection techniques are carried out by means of literature studies, interviews and questionnaires by choosing one of the most suitable answers. The variables used are internal control with dimensions and indicators consisting of the five components of internal control, namely the control environment, risk assessment, control activities, information and communication and monitoring.

The results of this study indicate the cycle of credit sales at PT. Tri Banyan Tirta through the stages of selling credit, shipping goods, until the billing to the customer. Internal controls that support the credit sales cycle at PT. Tri Banyan Tirta as a whole has been effective at 92.72% because it has fulfilled the five components of internal control, and has achieved the objectives of internal control.

Keywords: Internal control, control environment, risk assessment, control activities, information and communication, supervision and credit sales



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