



Abstrak

Evaluasi Struktur Pengendalian Intern  
Terhadap Sistem Penjualan Kredit  
Berbasis Komputer

Studi Kasus Pada Perusahaan Penerbit-Percetakan Kanisius  
Yogyakarta

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Penelitian ini bertujuan untuk mengetahui apakah struktur pengendalian intern (SPI) penjualan kredit berbasis komputer di Kanisius sudah baik atau belum.

Teknik pengumpulan data yang digunakan adalah kuesioner, wawancara, dokumentasi, dan observasi. Analisis data yang digunakan yaitu melakukan penilaian pengendalian baik terhadap pengendalian umum maupun



**Abstract**

**An Internal Control Structure  
on the Credit Sales System  
Based on Computer:  
A Case Study at Kanisius Publishing and Printing House  
Yogyakarta**

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This research aims to find out whether the structure of internal control on the credit sales system based on computer at Kanisius is appropriate.

The data were collected by questionnaire, interviews, documentaries, and observation. The techniques of data analysis was descriptive analysis on general control and application control.

The result shows that the internal control is appropriate.