

ABSTRAK

EFEKTIVITAS SISTEM PENGENDALIAN INTERN PENJUALAN KONSINYASI Studi Kasus pada PT Galva Corporation Yogyakarta

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2006

Penelitian ini bertujuan untuk menilai keefektifan sistem pengendalian intern penjualan konsinyasi yang dilaksanakan oleh PT Galva Corporation Yogyakarta pada periode 2004-2005.

Jenis penelitian yang dilakukan adalah studi kasus dengan obyek penelitian yaitu sistem akuntansi penjualan konsinyasi dan sistem pengendalian intern penjualan konsinyasi pada PT Galva Corporation Yogyakarta yang berlokasi di Jalan Laksda Yos Sudarso No. 19 Kotabaru Yogyakarta. Teknik pengumpulan data yaitu kuesioner, observasi dan dokumentasi.

Populasi penelitian adalah *delivery note* yang berfungsi sebagai faktur penjualan dan *retur delivery* berserta *loan delivery* sebagai dokumen pendukung. Pengambilan sampel dilakukan secara sistematis. Metode yang digunakan untuk menguji efektivitas sistem pengendalian intern penjualan konsinyasi yaitu pengujian kepatuhan dengan *attribute sampling* dengan menggunakan *Stop-Or-Go Sampling*. Tingkat keandalan (*confidence level*) 95% dan *Desired Upper Precision Limit* 5%. Analisis Sistem pengendalian intern penjualan konsinyasi dilakukan dengan membandingkan DUPL=AUPL.

Hasil analisis menunjukkan bahwa elemen Sistem Pengendalian Intern penjualan konsinyasi pada PT Galva Corporation Yogyakarta sudah baik, terlihat dari unsur organisasi, unsur otorisasi dan prosedur pencatatan, unsur praktik yang sehat, serta unsur kompetensi karyawan sudah diterapkan dengan baik. Pemeriksaan terhadap 60 lembar sampel tidak ditemukan adanya penyimpangan dan AUPL yang diperoleh sama dengan DUPL, yaitu sebesar 5%, sehingga dapat disimpulkan bahwa Sistem Pengendalian Intern Penjualan Konsinyasi pada PT Galva Corporation Yogyakarta efektif.

ABSTRACT

THE EFFECTIVENESS OF THE INTERNAL CONTROL SYSTEM OF THE CONSIGNMENT SALES A Case Study at PT Galva Corporation Yogyakarta

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The purpose of this research was to evaluate the effectiveness of the internal control system of the consignment sales at PT Galva Corporation Yogyakarta over the periode of 2004-2005.

This research was a case study. The object of this research were the accounting system and the internal control system of the consignment sales at PT Galva Corporation that was located at Jl. Laksda Yos Sudarso 19 Kotabaru Yogyakarta. Questionnaires, observations and documentations were used to collect the data.

The population of this research were delivery note and return delivery with loan delivery as supporting documents. The samples were taken with systematic sampling. The methods used to test the effectiveness of the internal control system was compliance test using attribute sampling with Stop-Or-Go Sampling, with confidence level of 95% and Desired Upper Precision Limit of 5%. The analysis of the effectiveness of the internal control system of the consignment sales was conducted by comparing the DUPL and AUPL.

The result of the analysis showed that the internal control system of consignment sales applied in PT Galva Corporation Yogyakarta was already good, as can be seen from the elements of organizations, authorization and procedure, healthy practice, and the elements of labour competence which were all well applied. The test on 60 sheets of samples showed that there was no deviation and the AUPL was the same with the DUPL of 5%, so that it can be concluded that the internal control system of the consignment sales at PT Galva Corporation Yogyakarta was effective.