

ABSTRAK

EVALUASI SISTEM PENGENDALIAN INTERN PENJUALAN KREDIT Studi Kasus pada CV Aizza Computer Yogyakarta

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2009

Penelitian ini bertujuan untuk (1) mengetahui apakah pengendalian intern sistem penjualan sudah dilakukan dengan baik, (2) mengetahui apakah pengendalian intern sistem penjualan sudah dilaksanakan dengan efektif oleh CV Aizza Computer Yogyakarta. Jenis penelitian yang dilakukan adalah studi kasus dengan objek penelitian adalah pengendalian intern sistem penjualan pada CV Aizza Computer yang berlokasi di Jl. Monjali No. 78 A Yogyakarta. Teknik pengumpulan data yaitu studi kepustakaan, kuesioner, observasi, wawancara.

Metode yang digunakan untuk menguji efektivitas pengendalian intern sistem penjualan yaitu pengujian kepatuhan dengan *Attribute sampling* dengan menggunakan *Stop-Or-go-Sampling*. Tingkat keandalan (*Convidence Level*) 95% dan *Desired Upper Precision Limit* (DUPL) 5%. Analisa pengendalian intern sistem penjualan dilakukan dengan membandingkan DUPL dengan AUPL.

Hasil analisis menunjukkan bahwa elemen pengendalian intern sistem penjualan pada CV Aizza Computer sudah baik, terlihat dari unsur organisasi, unsur otorisasi dari prosedur pencatatan, unsur praktik yang sehat, serta unsur penerimaan karyawan sudah diterapkan dengan baik.

Pemeriksaan terhadap 60 sampel, tidak ditemukan adanya penyimpangan AUPL yang diperoleh sama dengan DUPL, yaitu sebesar 5%, sehingga dapat disimpulkan bahwa pengendalian intern sistem penjualan pada CV Aizza Computer sudah efektif.

ABSTRACT

AN EVALUATION OF INTERNAL CONTROL SYSTEM OF CREDIT SALES A Case Study at CV Aizza Computer Yogyakarta

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The research was aimed to (1) identify if the internal control system of sales had been done well, (2) identify if the internal control system of sales had been done effectively, at CV Aizza Computer Yogyakarta. This research was a case study, the object of this research was the internal control of sales system at CV Aizza Computer located at Jl. Monjali No.78 A, Yogyakarta. The technique of collecting the data were literature study, questionnaires, observation, and interview.

The method used to test the effectiveness of internal control system of sales was compliance test using *attribute sampling* with *Stop-Or-Go-Sampling*, based on Confidence level of 95% and Desired Upper Precision Limit of 5%. The analysis of internal control system of sales was conducted by comparing the DUPL and AUPL.

The result of analysis showed that the internal control at CV Aizza Computer was already good, as could be seen from the elements of organization, authorization and procedure, healthy practice and the elements of employee acceptance which were all well applied.

The test on 60 of samples showed that there was no deviation and the AUPL was the same with the DUPL of 5%, so that it could be concluded that the internal control system of sales at CV Aizza Computer was effective.