

ABSTRAK

EVALUASI SISTEM AKUNTANSI PENJUALAN KREDIT (Studi Kasus di Toko Puskat)

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Transaksi penjualan dalam perusahaan dilakukan dengan berbagai tahap dan proses dengan melibatkan beberapa fungsi atau bagian yang terkait menangani prosedur-prosedur dan pencatatan akuntansinya.

Objek penelitian ini adalah mengenai pelaksanaan sistem penjualan kredit Toko Puskat. Metode pengumpulan data yang dilakukan yaitu dengan metode observasi, wawancara, dokumentasi dan kuesioner. Data yang dikumpulkan dianalisis dengan metode analisis deskriptif yaitu dengan menggambarkan keadaan atau suatu fenomena dimana hasil yang diperoleh berupa data-data.

Untuk menjawab permasalahan digunakan analisis deskriptif dan teknik komparatif yang membandingkan suatu sistem penjualan kredit yang ada di perusahaan dengan kajian teori yang mendasari sehingga dapat ditentukan kesesuaian penjualan kredit dengan kajian teori. Atribut yang diperiksa adalah struktur organisasi, sistem otorisasi dan prosedur pencatatan, jaringan prosedur yang membentuk sistem, fungsi-fungsi yang terkait, karyawan yang mutunya sesuai dengan kualitasnya, praktik yang sehat. Jika sistem penjualan kredit yang ada di perusahaan sesuai dengan kajian teori ataupun terdapat perbedaan, dimana perbedaan itu tidak mempengaruhi sistem pengendalian intern maka akan disimpulkan bahwa sistem akuntansi penjualan kredit di Toko Puskat sudah baik.

Berdasarkan analisis data yang dilakukan di Toko Puskat dapat diketahui bahwa, sistem akuntansi penjualan kredit yang diterapkan di Toko Puskat sudah baik, dalam sistem pengendalian intern penjualan kredit terlihat pada pelaksanaan struktur organisasi yang telah melakukan pemisahan tanggungjawab, jaringan prosedur yang membentuk sistem penjualan kredit yaitu prosedur order penjualan, prosedur pengiriman, prosedur penagihan prosedur pencatatan piutang, dan prosedur distribusi penjualan sudah berjalan dengan baik, catatan akuntansi yang digunakan, unsur pengendalian intern di Toko Puskat sudah sesuai dengan kajian teori. Dengan demikian dapat diambil kesimpulan bahwa sistem akuntansi penjualan kredit di Toko Puskat sudah baik.

ABSTRACT

EVALUATION OF CREDIT SALES ACCOUNTING SYSTEM (A Case Study in Puskat Store)

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Sales transaction in a company is conducted using various steps and processes involving some functions or relating parts handling the procedures and records of accounting.

The object of this research was concerning on the implementation of credit sales system of Puskat Store. The Methods of data collection conducted were observation, interview, documentation and questionnaire. The collected data were then analyzed using descriptive analysis method i.e. by describing the condition or phenomena wherein the result obtained were data.

To answer the problem it were used descriptive analysis and comparative technique by comparing an existing credit sales system in the company to the underlining theoretical review thus it can be determined the appropriateness of credit sales to theoretical review. The observed attributes were organizational structure, authorization system and recording procedure, procedure network that create a system, relating function, the employee whose quality was suitable with its requirement, healthy practice. In the case of existing credit sales system in the company was suitable with the theoretical review or there was difference, wherein the difference did not influence the internal control system thus it was concluded that credit sales accounting system in Puskat Store had been appropriate.

Based on data analysis conducted in Puskat Store it was known that, credit sales accounting system implemented in Puskat Store had been good, the internal control system of credit sales could be seen in the implementation of organization structure which had conducted the separation of responsibility, procedure network that created credit sales system, i.e. sales order procedure, delivery procedure, billing procedure and receivable recording procedure, and the procedures of sales distribution had been conducted appropriately, the accounting record used, the element of internal control in Puskat Store had been suitable with the theoretical review. Thus it could be concluded that the credit sales accounting system in Puskat Store had been appropriate.