

ABSTRAK

EVALUASI SISTEM AKUNTANSI PENJUALAN KREDIT

Studi Kasus pada PT. Mulford Indonesia Cabang Yogyakarta

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Penelitian ini bertujuan untuk mengetahui kesesuaian sistem akuntansi penjualan kredit pada PT. Mulford Indonesia Cabang Yogyakarta dengan teori menurut Mulyadi.

Jenis penelitian ini adalah studi kasus. Teknik pengumpulan data yang dilakukan adalah wawancara, dokumentasi, dan observasi. Teknik analisis data yang digunakan adalah teknik deskriptif, langkah-langkah yang ditempuh untuk mencapai tujuan penelitian ini adalah (1) mendeskripsikan sistem akuntansi penjualan kredit yang telah diterapkan oleh perusahaan meliputi fungsi, informasi, dokumen, catatan akuntansi, jaringan prosedur, dan pengendalian internal terkait dengan sistem akuntansi penjualan kredit. (2) membandingkan sistem akuntansi penjualan kredit yang ada di lapangan berdasarkan teori menurut Mulyadi, dan (3) mengevaluasi hasil perbandingan antara teori menurut Mulyadi dengan sistem akuntansi penjualan kredit yang telah diterapkan oleh perusahaan.

Hasil penelitian menunjukkan bahwa sistem akuntansi penjualan kredit yang diterapkan pada PT. Mulford Indonesia cabang Yogyakarta telah sesuai dengan teori menurut Mulyadi, kesimpulan ini diperoleh karena dalam praktik yang dilakukan perusahaan mengenai fungsi terkait, informasi yang diperlukan manajemen, dokumen yang digunakan, catatan-catatan akuntansi yang digunakan, jaringan prosedur yang membentuk sistem, dan pengendalian internal dalam sistem akuntansi penjualan kredit telah sesuai dengan teori menurut Mulyadi.

Kata Kunci: evaluasi kredit, penjualan kredit, sistem, sistem akuntansi.

ABSTRACT

EVALUATION OF CREDIT SALES ACCOUNTING SYSTEM

Case Study of PT. Mulford Indonesia, Branch Office of Yogyakarta

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The purpose of the research was to find suitability of credit sales accounting system with theory according to Mulyadi.

The research was a case study. The techniques of data collection used were interviews, documentation, and observation. The data analysis technique used was descriptive analysis technique. The analysis steps done to reach the research purpose were (1) describe the credit sales accounting system that has been applied by the company include the functions, informations, documents, accounting records, procedures, and internal control associated with credit sales accounting system, (2) compare the existing credit sales accounting system in the company with theory according to Mulyadi, and (3) evaluate the result of comparison between theory according to Mulyadi with credit sales accounting system that been conducted by the company.

The result of the research showed that the accounting system of credit at PT. Mulford Indonesia branch of Yogyakarta had been suitable with theory according to Mulyadi. This conclusion was made due to the practices that has been conducted by the company regarding the functions, the informations, the accounting records, the documents, the procedures, and the internal control of credit sales accounting system was in accordance with the theory of Mulyadi.

Keywords: evaluation, credit sales, system, accounting system.

Revision:

This research aims to find the suitability of credit sales accounting system with a theory proposed by Mulyadi.

The method applied in this research is case study and the techniques of data collection used in this research are interviews, documentation, and observation. The descriptive technique is used to analyze the data. The steps done in order to attain the goal of this research are (1) describing the credit sales accounting system that has been applied by the company which includes the functions, information, documents, accounting records, network processors, and internal control associated with credit sales accounting system, (2) comparing the existing credit sales accounting system in the field with theory proposed by Mulyadi, and (3) evaluating the result of comparison between theory proposed by Mulyadi with credit sales accounting system that has been presented by the company.

The result of this research shows that the accounting system of credit at PT. Mulford Indonesia in Yogyakarta is suitable with Mulyadi's theory. This is supported by several aspects that have been suitable with theory proposed by Mulyadi, such as the function, information, documents, accounting record, procedures that formed the networking system, and the internal control.