

Evaluasi pengendalian internal piutang dagang pada PT. AI = Internal control evaluation of trade receivables in PT. AI

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Abstrak

Laporan magang ini mengevaluasi pengendalian internal piutang dagang pada PT. AI yang dilakukan menggunakan COSO Internal Control Integrated Framework (COSO IC IF) dengan melihat kesesuaian fakta lapangan dengan setiap komponen COSO. COSO IC IF terdiri atas lima komponen dan 17 prinsip.

Berdasarkan hasil evaluasi keseluruhan, sistem informasi akuntansi piutang perusahaan belum berjalan secara efektif yang disebabkan oleh adanya keterbatasan dalam empat komponen COSO IC IF, yaitu control environment, risk assessment, control activities, dan monitoring activities. Keterbatasan tersebut berupa kedudukan tim examiner yang tidak memadai, pembagian tugas tidak proporsional, adanya beban kerja berlebihan, tidak ada subbagian penanganan faktur bermasalah secara formal, dan sosialisasi prosedur kerja Central Account Receivables (CAR) yang kurang memadai.

.....This internship report evaluates the accounts receivable information system of PT. CCC (PT. AI) which is conducted by using the COSO Internal Control Integrated Framework (COSO IC IF). Considering the five components and 17 principles, this evaluation aims to reveal the conformity of the facts with each component of COSO. Based on the results of the overall evaluations, the accounts receivable information system has not been worked effectively due to the limitations in the four components of COSO IC IF, such as control environment, risk assessment, control activities, and monitoring activities. These limitations include inadequate position of the examiner team, the disproportionate segregation of duties, the existence of excessive workload, no subdivision which handle the problem of invoices, and inadequate work procedures socialization in Central Account Receivables (CAR).