

Peningkatan Pengendalian Internal Terkait Dampak PSAK 71 dan 73 pada PT X = Improving Internal Controls Regarding The Impact of Implementation of PSAK 71 and 73 at Company X

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Abstrak

Penelitian ini bertujuan untuk menganalisis peningkatan pengendalian internal yang dapat dilakukan PT X terkait pengelolaan piutang dan sewa pasca penerapan PSAK 71 dan PSAK 73. Analisis dilakukan dengan membandingkan antara pengendalian internal existing dengan Kerangka Pengendalian Internal COSO untuk mengidentifikasi area yang membutuhkan peningkatan. Data diperoleh melalui tinjauan dokumen dan wawancara dengan lima narasumber. Hasil analisis menunjukkan bahwa PT X sudah mengidentifikasi risiko terkait penerapan PSAK 71 dan 73 serta meningkatkan pengendalian internalnya untuk memitigasi risiko. Tetapi tingkat penyisihan penurunan nilai piutang perusahaan terus meningkat dan rasio solvabilitas perlu dijaga agar tidak melanggar ketentuan debt covenants. Penelitian merekomendasikan agar PT X menerapkan kebijakan kredit yang ketat dengan seleksi pelanggan, penerapan batasan kredit dan jaminan yang berkualitas serta menerapkan software perhitungan expected credit loss untuk meningkatkan pengelolaan piutang. Penelitian juga merekomendasikan agar PT X melakukan analisis strategi pengadaan aset dan membenahi administrasi kontrak untuk meningkatkan pengelolaan sewa.

.....This research aims to analyze the improvement of internal control that can be done by PT X related to the management of accounts receivable and leases after the implementation of PSAK 71 and PSAK 73. The analysis is carried out by comparing existing internal controls with COSO's Internal Control-Integrated Framework to identify areas that need improvement. Data were obtained through document review and interviews. The results of the analysis show that PT X had identified risks related to the implementation of PSAK 71 and 73 and improved its internal control accordingly. However, the level of loan loss provisioning for trade receivables continues to increase and the solvency ratio needs to be maintained to comply with debt covenants. Research recommends that PT X implement a strict credit policy with customer selection, credit limits, and quality guarantees, and also implement an expected credit loss calculation software to improve account receivables management. Research also recommends that PT X conduct an analysis of asset procurement strategies and improve contract administration to improve lease management.