

INTISARI

PT PRN yang bergerak sebagai distributor produk *Walls* di Samarinda mengalami perputaran piutang yang lambat. Hal itu mengakibatkan perusahaan tidak memiliki ketersediaan kas yang cukup untuk membiayai aktivitas operasionalnya. Permasalahan terkait perputaran piutang yang lambat itu diduga disebabkan oleh ketidakefektifan penerapan pengendalian internal pada sistem penjualan kredit PT PRN. Penelitian ini bertujuan untuk memahami kondisi pengendalian internal yang diterapkan pada sistem penjualan kredit PT PRN; mengetahui faktor-faktor penyebab permasalahan; dan memberikan rekomendasi atas kelemahan yang ditemukan. Metode penelitian yang digunakan dalam penelitian ini ialah metode deskriptif kualitatif dengan pendekatan studi kasus. Data penelitian diperoleh melalui kuesioner, wawancara, observasi, dan dokumentasi. Berdasarkan hasil penelitian, penerapan pengendalian internal pada sistem penjualan kredit PT PRN masih belum efektif jika dibandingkan dengan komponen pengendalian internal menurut frame-work COSO 2013. Kelemahan pengendalian internal ditemukan pada proses penagihan piutang. Perusahaan tidak memiliki ketegasan dalam menagih piutangnya. Hal itu disebabkan perusahaan tidak memiliki kebijakan terkait penagihan piutang di samping terjadinya manajemen *override*. Perbaikan yang perlu dilakukan ialah menetapkan kebijakan terkait penjualan kredit dan penagihan piutang. Oleh karena itu, peneliti merekomendasikan SOP piutang.

Kata kunci: Sistem Penjualan Kredit, Pengendalian Internal, COSO 2013, Standard Operating Procedure (SOP).

ABSTRACT

PT. PRN, which is engaged as a distributor of Walls ice cream products in Samarinda, experienced a slow receivable turnover, which resulted in the company not having sufficient cash to finance its operational activities. This slow receivable turnover problem is allegedly caused by the ineffectiveness of the implementation of internal control in PT. PRN. This study aims to comprehend the internal control conditions applied to PT. PRN's credit sales system, determining the factors that cause problems and providing recommendations for weaknesses found. The research method used in this study is a qualitative descriptive method with a case study approach. Research data was obtained through questionnaires, interviews, observation and documentation. Based on the results of the study, the implementation of internal control in the credit sales system of PT. PRN is still ineffective when compared to the internal control components according to the 2013 COSO framework. Internal control weaknesses are found in accounts receivable collection, i.e. the company has no assertiveness in collecting the receivables. It's because the company doesn't have a policy regarding accounts receivable collection and there is an occurrence of management override. The improvement that needs to be done is to establish policies regarding credit sales and collection of accounts receivable. Therefore, researchers recommend Standard Operating Procedures for receivables.

Keywords: *Credit Sales System, Internal Control, COSO Framework 2013, Standard Operating Procedure (SOP).*