

**Evaluasi Sistem Pengendalian Internal
Atas Piutang Usaha Di PT. Samudera Gemilang Plastindo**

ABSTRAKSI

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Pengendalian internal merupakan suatu teknik pengawasan dari seluruh kegiatan operasional perusahaan yang digunakan untuk mencegah terjadinya kecurangan dan kesalahan serta melindungi harta milik perusahaan terutama kas. Penelitian ini bertujuan untuk mengevaluasi Sistem Pengendalian Internal Atas Piutang Usaha Di PT. Samudera Gemilang Plastindo, guna memperoleh informasi mengenai Bagaimana sistem pengendalian internal atas piutang usaha di PT. Samudera Gemilang Plastindo, dengan pendekatan deskriptif kualitatif, fokus penelitian ini adalah sistem pengendalian internal atas piutang usaha di PT. Samudera Gemilang Plastindo dengan melihat implementasi melalui komponen : Lingkungan Pengendalian, Penilaian Resiko, Aktivitas Pengendalian, Informasi Komunikasi dan Pemantauan. Berdasarkan analisis dapat disimpulkan pengendalian internal piutang sudah cukup efektif, namun demikian masih terdapat beberapa aspek yang perlu diperbaiki.

Kata kunci: Sistem Pengendalian Internal, Piutang Usaha

***Evaluation of the Internal Control System for
Accounts Receivable at PT. Samudera Gemilang Plastindo***

ABSTRACT

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Internal control is a technique of supervision of all company operational activities that are used to prevent fraud and errors and protect company property, especially cash. This study aims to evaluate the Internal Control System of Accounts Receivable at PT. Samudera Gemilang Plastindo, in order to obtain information about how the system of internal control over accounts receivable at PT. Samudera Gemilang Plastindo, with a qualitative descriptive approach, the focus of this study is the internal control system for trade receivables at PT. Samudera Gemilang Plastindo by looking at the implementation through components: Environmental Control, Risk Assessment, Control Activities, Information Communication and Monitoring. Based on the analysis it can be concluded that the internal control of receivables is quite effective, however there are still some aspects that need to be improved.

keywords: Internal Control System, Accounts Receivable.