

ANALYSIS OF INTERNAL CONTROL SYSTEM OF RECEIVABLES AT PT. PUTRADUTA BUANASENTOSA INDOARSIP MEDAN

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Received : 12 December 2024

Published : 19 February 2025

Revised : 27 December 2024

DOI : <https://doi.org/10.54443/ijset.v4i3.707>

Accepted : 07 January 2025

Publish Link : <https://www.ijset.org/index.php/ijset/index>

Abstract

The level of effectiveness of the accounting information system can be measured based on the level of ease of use of the information system and the accuracy of the information presented in the company environment. The aim of this research is to analyze the level of effectiveness of the accounting information system for controlling receivables using the method of measuring the level of effectiveness using the Dean J. Champion formula. The results of calculating the effectiveness of accounting information system indicators produce a value of 42%, accounting information system components 48%, and accounts receivable control 50%. This shows that the accounting information system at PT. Putraduta Buanasentosa Indoarsip Medan is less effective so there needs to be a better system update and evaluation of receivables control within the company.

Keywords: *Accounting Information Systems, COSO, Accounts Receivable Control*

INTRODUCTION

Information technology has now developed rapidly, where almost all areas of business applications have used and developed information systems in such a way that they are able to advance and develop businesses very well. The development of information technology significantly affects the business competition of industry players. As a tool in returning decisions and the information system is used to obtain better results. Every company, both government-owned and private companies, certainly has an information system in it. In order for the company to maintain its continuity, the company must also get good company profits. One way for the company to get optimal profits is in terms of sales, both cash and credit sales, therefore a good system is needed so that the company gets optimal profits. (Holisah et al., 2020).

In this era of increasingly sophisticated information technology development, a company is expected to be able to utilize accounting information system technology carefully because it will provide many added values with the advantages it has, in order to increase the effectiveness, efficiency, and accuracy of financial information. The level of effectiveness of the accounting information system can be measured based on the level of ease of use of the information system and the accuracy of the information presented in the company environment. The effectiveness of the accounting information system is considered to have been achieved if the users of the system are satisfied and the company achieves performance in accordance with the target after implementing the accounting information system. (Natelagawa & Gunadi, 2021).

The close relationship and interrelationship between internal control and accounting information systems becomes clear. Internal control includes steps taken to ensure the achievement of company goals effectively and efficiently, as well as maintaining the integrity of the company's financial and operational information. On the other hand, the accounting information system acts as a supporting tool that strengthens the implementation of internal control by providing accurate and timely accounting information to management, so that management can make the right decisions and monitor the company's financial performance. (Puspasari et al., 2019).

Internal control is an organizational plan and business method used to safeguard assets, provide accurate and reliable information, encourage compliance with established policies. Thus, company management must be able to create a good system in all company activities that are controlled by an internal control in the company. (Krar et al., 2018). In managing financial management, especially regarding accounts receivable, it is necessary to analyze carefully, so that the accounts receivable management policy can run effectively and

efficiently, both regarding accounts receivable procedures, accounts receivable collection, credit sales and other accounts receivable problems. In the midst of tight business competition, companies are required to be able to achieve market positions, so companies need to implement credit sales strategies, so that the number of sales increases. However, the consequences of this policy can result in an increase in the number of receivables, bad debts and other costs that arise along with the increase in the number of receivables (Nurbaeti et al., 2023). Accounting information system in receivables control is something that aims to prevent errors in achieving company goals with good internal control. The existence of internal control is to be able to find out an error that occurs and can be quickly identified and resolved as soon as possible. The following are elements of internal control which include the control environment, control activities, and monitoring. (Dera et al., 2016).

Effective management of accounts receivable is essential to boost the cash flow needed for company financing because receipts that are not commensurate with funding needs will be burdensome in carrying out work programs that have been set as targets for company activities, in addition to being an effort to reduce costs, especially those directly related to the management of accounts receivable such as allowance for receivables, collection of receivables (which are problematic) and write-off of accounts receivables. Therefore, a control system for accounts receivable is something that must be done by the company. A good accounts receivable control system will affect the company's success in implementing a credit sales policy. Likewise, negligence in controlling accounts receivables can have fatal consequences for the company, for example, many receivables are uncollectible due to weak policies for collecting and collecting receivables. (Astuti, 2019).

Sales effectiveness can be achieved if there is a good and adequate internal control system in the company, the importance of sales activities in the company, then the elements in internal control must be considered. Companies that are able to separate functional responsibilities firmly, good authorization systems and recording procedures and adequate resources. The internal control system is not a system that is intended to avoid all possible errors or irregularities that occur. A good internal control system where a company can suppress the occurrence of errors and irregularities that may occur (Lubis, 2020).

The accounting information system that is widely used by companies in the current era is called Enterprise Resource Planning (ERP). ERP is a form of information system that aims to integrate various processes in various functional areas of the company, both between departments within the company and between different locations. ERP is a centralized information system that presents specific information for each department in a company. With this system integration, data processing becomes more efficient because data that was originally generated from various systems will be combined into a single system according to existing format standards. One of the ERP software that is now widely used by companies in Indonesia is the accounting information system Openbravo ERP. With this system integration, companies can have the goal of helping, improving and managing performance efficiency in the company. (DAMAYANTI, 2018).

PT. Putraduta Buanasentosa Indoarsip is a company engaged in the records & document management business that focuses on paper document storage services, document imaging (data processing), online document management (connected data management), storage of computer equipment in the form of tapes (recording tapes), compact disks (data discs), cartridges (recording tape cassettes), document destruction and information technology and internet services. The company headquartered in Bandung opened its branch in Medan in 2018 and obtained certification with a grade of A or "Very Good" from the National Archives of the Republic of Indonesia accounting information system. In complementing its main business, PT. Putraduta Buanasentosa Indoarsip Medan also provides archive tidying services. This company generally makes sales on credit so that it has large receivables from its main activities.

A procedure is a sequence of clerical activities, usually involving several people in one or more departments, created to ensure uniform handling of recurring company transactions. Standard Operating Procedure (SOP) is a document that contains the process and procedures of an activity that is effective and efficient based on a description of the work steps or work rules that have been standardized for carrying out tasks in order to achieve company goals (Silitonga, 2022). In its receivables control activities, PT. Putraduta Buanasentosa Indoarsip Medan has a System Operating Procedure (SOP) that is set so that the AR Collection Unit in charge of collecting receivables knows and understands the procedures regarding collection. Then ensure that the receivables collection procedure runs in accordance with applicable provisions and can achieve the receivables position target as set by Management each year.

In controlling sales, especially credit sales, PT. Putraduta Buanasentosa Indoarsip Medan has an accounting information system by implementing Enterprise Resource Planning (ERP) based on software called

Openbravo ERP in recording monthly receivables settlement journal. In the application there is a CRM feature or which stands for Customer Relationship Management, namely the company can connect to customers regarding the process of incoming money from customers recorded in the Bank Statement. In this process, there are often errors in information between customers and the billing unit because the check/giro received from the customer cannot be cashed, then the billing unit must ask the invoicing unit to reprint the invoice via forward email invoice if the Customer states that they did not receive the invoice that was sent based on information from the Billing Unit. The problem resulted in poor customer relations with the company. At PT. Putraduta Buanasentosa Indoarsip Medanyang is still categorized as a developing company. In the implementation of its receivables control, it is still carried out by one person who serves as FA-Adm and finance but also serves as a collection unit and invoicing unit in controlling the receivables. (Fitriantoro, 2018).

There are several research gaps in this study conducted by previous studies stating that the Credit Sales Accounting Information System on the Effectiveness of Internal Control of Accounts Receivable at PT Samudera Teknik Abadi is not fully adequate. This happens because the company does not check the credit limit first before credit sales, which causes the risk of uncollectible receivables which increases every year. And regarding the reliability of financial data, PT Samudera Teknik Abadi still uses a manual system and has not been properly computerized. (Sari & Widyawati, 2023). There is a previous study stating that the results of the study have implemented a fairly good internal control system for receivables, but it is less effective because there is no separation of duties between the sales function and the collection function. When viewed from the receivables that have not been paid by customers >361, it is also quite a lot, which is 17% of the total receivables, making it less effective and requiring re-evaluation. (Forgive me, 2021).

This is contrary to research results. (Simon et al., 2023) shows that there are still some things that are not in accordance, namely in the accounting records related to credit sales that have not used warehouse cards. While others such as functions related to the credit sales accounting information system, documents related to the credit sales accounting information system, procedures related to credit sales are in accordance. This is also in line with research. This is also in line if the accounting information system such as research conducted by (Vinastri et al., 2019) states that the accounting information system implemented by PT. Kerismas Witikco Makmur consisting of procedures, documents, and accounting records used and related functions have been given good supervision and internal control in carrying out its processes. The effectiveness of the accounting information system can be seen from the presence or absence of elements and objectives related to the accounting information system. Based on calculations using the Champion formula, a value of 83.33% indicates that the accounting information system at PT. Kerismas Witikco Makmur is declared effective.

Accounting information system for controlling receivables in PT. Putraduta Buanasentosa Indo Archives Medan. There are weaknesses so that a system update is needed to further maximize the recording process activities. Based on the background of the problem, the researcher conducted a study to find out whether PT Putraduta Buanasentosa Indoarsip Medan, which already has an accounting information system, has been running effectively according to its receivables control procedures.

Accounting Information System

As for the accounting information system indicators, according to DeLone and McLean in their research (Lamdika, 2020), indicators of the accounting information system include:

1. Adaptability.

The adaptability of an information system shows that the information system implemented has good quality. The adaptability in question is the ability of the information system to make changes in relation to meeting user needs and is easy to adapt within the company organization and easy to adapt by users.

2. Availability.

Availability is a system that is available to be operated and used by stating it in a service level statement or agreement.

3. System reliability (Reliability)

A quality information system is a reliable information system. If the system is reliable then the information system is worthy of use. The reliability of the information system in this context is the resilience of the information system from damage and errors.

4. Response time

System response time, assumes a fast or timely system response to a request for information.

5. Usability

The effort required to learn, operate, prepare input, and interpret output from software.

Basic Components in Accounting Information Systems

The accounting information system consists of six parts that are designed to keep running efficiently and smoothly:

1. Human Resources

This includes accounting information systems, who use information systems. This can include accountants, managers, CFOs and other C-suite executives, financial analysts and auditors. Accounting information systems help different departments work together effectively. Salespeople can enter their customer orders into the accounting information system, which triggers the accounting process to create and send invoices, notify warehouse employees to pack the orders and the shipping department to ship them. (Anggraeni, 2016). The accounting department, in turn, will be notified of the new receivable and the customer service team can track the shipment. The Accounting Information System can generate sales reports from management, showing them total sales as well as inventory, shipping, and production costs. (Daos & Angi, 2019).

2. Procedures and instructions

Accounting Information Systems use procedures and instructions to govern how financial information is collected, stored, processed and distributed and help employees complete training on these procedures. These methods are manual and automated and can come from internal sources such as employees or external sources such as online orders placed by customers. Procedures and instructions must be coded into the accounting information system software and implemented with employees through training and documentation and must be followed consistently to be effective.

3. Accounting Information System Data

Accounting Information Systems often have a database structure to store information in one central location for convenient recording and reporting. The structure, such as structured query language (SQL), allows data in the accounting information system to be sorted and retrieved for reporting purposes. An Accounting Information System will store any information relevant to an organization's business practices that could affect its finances. (Hasyim et al., 2020). Any business data that impacts a company's finances must enter an accounting information system. While data can vary depending on the nature of the business, it typically includes:

- Inventory data
- Tax information
- Register
- General ledger
- Customer billing report
- Sales order
- purchase request
- Vendor invoice
- Sales analysis report
- Payroll information
- Timeliness information

Data that does not enter the Accounting Information System includes things like manuals, memos, and correspondence. While these things may be related to a company's finances, they are not considered part of financial records.

4. Accounting Information System Software

Accounting Information Systems have software components that are important for storing, retrieving, processing, and analyzing a company's financial data. Although Accounting Information Systems used to be manual-based systems, companies today use software programs that can be customized to meet the needs of each business.

5. IT infrastructure

IT infrastructure refers to the hardware used to operate an Accounting Information System and includes things like computers, servers, routers, and other components that most businesses already have. IT infrastructure should be compatible with the software chosen, be able to run efficiently, and be optimized for other software the company may use. The infrastructure should also include contingency plans for things like power outages, hardware failures, and anything else that could affect the system's ability to run as designed.

6. Internal control

Internal controls refer to the security measures used to protect data stored in an accounting information system. Internal controls include everything from passwords to biometric verification methods to encryption methods. They should filter out sensitive data for employees without verified access while still making the information available to those with full access. (Hasibuan et al., 2022).

Internal Control

Internal control according to the Committee of Sponsoring Organizations of The Treadway Commission (COSO) theory, the most widely accepted control framework in the United States, outlines five components of internal control designed to be implemented by management to provide reasonable assurance that its control objectives will be achieved. The five components of internal control are:

- control environment,
- control activities,
- risk assessment,
- information and communication
- and monitoring.

Internal Control of Accounts Receivable

Internal control over receivables, then what really becomes our focus is how effectively receivables are carried out, both in terms of securing physical cash acquisition, segregation of duties (including credit approval authorization issues) to the availability of accurate accounting records (Herry, 2011). In controlling receivables, a company needs to determine its credit policy. This policy then functions as a standard. If later in the implementation of credit sales and collection of receivables are not carried out in accordance with the established standards, then the company needs to make improvements.

Accounts receivable control procedures are closely related to cash receipts control on one side and control on the other side. Accounts receivable are the link between the two. Viewed from the preventive management approach, there are three general areas of control where action can be taken to realize accounts receivable control. The three areas are

- **Credit granting**
Credit policies and terms of sale must not discourage sales to financially sound customers, nor should they result in significant losses due to excessive penalty receivables.
- **Billing**
If credit has been granted, efforts must be made to obtain payment in accordance with the terms of sale within a reasonable time.
- **Establishment and implementation of proper internal control**
Even though credit granting and collection procedures have been well administered or carried out in a reasonable manner, this does not guarantee the existence of receivables controls, that is, it does not guarantee or can ensure that all deliveries are indeed invoiced, or properly invoiced, to customers and that receipts actually enter the company's bank account, so an adequate control system must be implemented.

METHODS

This study uses a descriptive analysis method with a case study approach. Descriptive technique is a study conducted to determine the value of each variable, whether one or more variables are independent, without making a relationship or comparison with other variables. (Sugiyono, 2020). This research was conducted at PT. Putraduta Buanasentosa Medan Archives North Sumatra. The data source used is primary data. Primary data is the basic data that is related and obtained directly from the research object obtained directly from the company PT. Putraduta Buanasentosa Medan Archives, such as, interview results or statements collected from company employees. This study uses secondary data in the form of data obtained from the company in a finished form, such as organizational structure, a brief history of the company, and company activity performance procedures. Data Collection Technique Observation Technique Namely conducting observations that are directly on PT. Putraduta Buanasentosa Medan Archives on company activities related to the problems raised by the author. Interview Technique Is a data collection technique by conducting direct questions and answers to the parts related to the problems raised in the PT. Putraduta Buanasentosa Medan Archives, this is done so that there are no deviations or errors regarding the issues raised. Those who will be interviewed are the finance accounting and administration sections.

The results of this study will be analyzed descriptively qualitatively, namely by analyzing data in accordance with the Analysis of the Effectiveness of Accounting Information Systems on Accounts Receivable Control at PT. Putraduta Buanasentosa Medan Archives. Then compare the company's procedures and policies with the facts that have occurred in the field. This study also uses a comparative method. The comparative method is an analysis carried out by comparing the respondent's answers with the number of respondents' answers. And the results of the analysis are used in the form of numbers and then described and processed by adding them up and interpreting them in a description and processed by adding them up, then compared with the expected number and obtaining a percentage. The answer choices given are Yes and No. Based on the answers obtained from the respondents, statistical analysis is carried out using the Dean J. Champion formula as follows:

$$\text{Hasil Jawaban Diperoleh} = \frac{\Sigma \text{Jumlah Jawaban YA}}{\Sigma \text{Jawaban Pertanyaan}} \times 100\%$$

The answer results are obtained by calculating the score numbers for decision making, as follows:

Effectiveness Criteria

No	Criteria	Independence
1	1% - 25%	Ineffective
2	26% - 50%	. Less Effective
3	51% - 75%	Quite Effective
4	76% - 100%	Very Effective

Source :(Lubis, 2020)

RESULTS AND DISCUSSION

Based on the results of the research conducted by the author in assessing the effectiveness of the accounting information system on receivables control, the author uses the Dean J. Champion formula based on the results of interviews using a checklist. In processing the data, the results of the observation questions that the author presents are Yes and No and the scores given for each alternative answer are Yes = 1 and No = 0. The results obtained from the checklist are as follows:

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Table 1. Results of Calculation of Accounting Information System Indicators

No	Accounting Information System Indicators	Questionnaire Answers		
		Number of Questions	Number of "Yes" Answers	Number of "No" Answers
I	Adaptation	3	3	0
II	Availability	2	1	1
III	System Reliability	2	0	2
IV	Response Time	3	0	3
V	Utility	2	1	1
Amount		12	5	7
Percentage		42%		

$$\begin{aligned}
 \text{Persentase} &= \frac{\sum \text{Jumlah Jawaban YA}}{\sum \text{jumlah Pertanyaan}} \times 100\% \\
 \text{Persentase} &= \frac{5}{12} \times 100\% = 42\%
 \end{aligned}$$

Based on the calculation results, according to the Champion method, the value of 42% shows that the accounting information system at PT. Putraduta Buanasentosa Medan Archivesless effective.

Table 2. Calculation Results of Accounting Information System Components

No	Components of Accounting Information Systems	Questionnaire Answers		
		Number of Questions	Number of "Yes" Answers	Number of "No" Answers
I	The Person Operating the System	3	3	0
II	Procedure	2	2	0
III	Data about Business Processes	2	1	1
IV	Software used	5	2	3
V	Accounting Information Infrastructure	6	2	4
VI	Internal Control	7	2	5
Amount		25	12	13
Percentage		48%		

$$\begin{aligned}
 \text{Persentase} &= \frac{\sum \text{Jumlah Jawaban YA}}{\sum \text{jumlah Pertanyaan}} \times 100\% \\
 \text{Persentase} &= \frac{14}{25} \times 100\% = 56\%
 \end{aligned}$$

This is also supported by in-depth interviews with Finance employees who use systems related to accounting information systems at PT Putraduta Buanasentosa, stating that:

In this case, the company has provided the availability of its accounting information system in the form of a system. Openbravo ERP in order to improve customer service. This system sometimes experiences bugs/errors,

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because in my opinion this system is also made by an accounting information system, there must be errors in the process. This system is also less effective in my opinion, because this system is not connected to other parts. Such as the repository and sales sections. This system is also not integrated with the Indoarsip mobile application on Android.

Based on the calculation results, according to the Champion method, the value of 48% shows that the accounting information system at PT. Putraduta Buanasentosa Medan Archivesless effective.

Table 3. Results of Calculation of Accounts Receivable Control Components

No	Components of Accounts Receivable Control	Questionnaire Answers		
		Number of Questions	Number of "Yes" Answers	Number of "No" Answers
I	Control Environment	3	2	1
II	Risk Assessment	3	1	2
III	Control Activities	3	1	2
IV	Information and Communication	3	1	2
V	Monitoring	2	2	0
Amount		14	7	7
Percentage		50%		

$$Persentase = \frac{\Sigma \text{Jumlah Jawaban YA}}{\Sigma \text{jumlah Pertanyaan}} \times 100\%$$

$$Persentase = \frac{7}{14} \times 100\% = 50\%$$

Based on the calculation results, according to the Champion method, the value of 50% shows that the accounting information system at PT. Putraduta Buanasentosa Medan Archivesless effective.

This is also supported by in-depth interviews with Finance employees who use the receivables control system at PT Putraduta Buanasentosa, who stated that:

Regarding receivables control, in my opinion it is less effective in terms of the company's management control activities. because there are several tasks that I have. Starting from admin, general accounting, taxation, receivables collection and HRD. So if at the time the system is in error, the tasks that I do are hampered in any way. However, in terms of monitoring documents regarding receivables control, it is in accordance with the Standard Operating Procedure. If there are customers who do not pay their installments, the company will give the consequences, namely reducing the boxes stored in the warehouse. But before that happens, we must have sent a warning letter three times

Based on the interview results, the effectiveness of the accounting information system on receivables control at PT. Putraduta Buanasentosa can run well but is less effective.

CONCLUSION

After analyzing and evaluating the accounting information system for controlling receivables at PT Putraduta Buanasentosa Indoarsip Medan which has been described, the researcher concluded that the sales accounting information system implemented by PT Putraduta Buanasentosa Indoarsip Medan uses a

computerized system by applying technology. Enterprise Resource Planning (ERP) based on software called Openbravo ERP. This accounting information system has been implemented but is less effective. This can be seen from the results of calculations using the Dean J Champion method carried out by researchers based on accounting information system indicators, accounting information system components and receivables control based on COSO. Based on calculations using the champion formula, the accounting information system indicators in the company are less effective, this can be seen from the percentage calculated reaching 42%. Related to the components of the accounting information system, it has also been implemented effectively according to the results of the percentage calculation reaching 48% while receivables control based on COSO is also less effective with a percentage reaching 50%, where in the indicators and components of the accounting information system there are shortcomings, namely there are still bugs/errors and systems that are not fast and precise in their use. This is also supported by receivables control where there are multiple tasks that occur so that it is necessary to recruit employees who are very proficient in some of the job descriptions needed.

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