



DEPARTEMEN AKUNTANSI

FAKULTAS EKONOMI DAN BISNIS

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SKRIPSI

**ANALISIS SISTEM PENGENDALIAN INTERNAL TERHADAP
PENJUALAN KREDIT PADA CV DUNIA UNGGAS (Studi Kasus Pada CV**

Dunia Unggas)

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<p style="text-align: center;">ANALISIS SISTEM PENGENDALIAN INTERNAL TERHADAP PENJUALAN KREDIT PADA CV DUNIA UNGGAS (Studi Kasus CV Dunia Unggas)</p> <p style="text-align: center;">Skripsi Oleh : Dicky Ardiansyah Pembimbing : Dra. Husna Roza., M.Com(Hons)., Ak., CA</p> <p style="text-align: center;">ABSTRACT</p> <p><i>This study aims to determine the appropriateness and implementation of the company's internal control system for credit sales, as well as the problems faced by the company in applying internal control based on the COSO framework. This research uses a qualitative method with descriptive and comparative studies based on interviews, observations, and documentation. The research variables consist of Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring. The results show that there are several mismatches between the internal control design and COSO principles, and the implementation of internal control for credit sales was ineffective during the study period. It can be concluded that the company has not yet fully implemented internal control in accordance with the COSO framework.</i></p> <p><i>Keywords: Internal Control System, COSO Framework, Credit Sales</i></p>			