

ABSTRAK

Skripsi dengan judul “Pengendalian Internal Atas Pengelolaan Piutang Untuk Meningkatkan Efektifitas Dan Efisiensi Usaha Di Koperasi Wanita Nusa Indah Desa Mergayu Kecamatan Bandung Kabupaten Tulungagung” ini ditulis oleh Nova Ayu Candra NIM. 12403183132 yang dibimbing oleh Novi Khoiriawati, S.E..M.Acc.

Penelitian ini dilatar belakangi oleh permasalahan yang sering timbul di berbagai lembaga perekonomian yaitu mengenai piutang tak tertagih. Penerapan pengendalian internal merupakan upaya untuk mengatasi permasalahan tersebut guna memperkecil resiko yang ada. Untuk itu diperlukan pengendalian internal baik dalam pengelolaan piutang.

Adapun tujuan dari penelitian ini adalah (1) Untuk menganalisis penerapan pengendalian internal atas pengelolaan piutang yang dilakukan di Koperasi Wanita Nusa Indah Desa Mergayu Kecamatan Bandung Kabupaten Tulungagung. (2) Untuk mengevaluasi pengendalian internal atas pengelolaan piutang yang dilakukan di Koperasi Wanita Nusa Indah Desa Mergayu Kecamatan Bandung Kabupaten Tulungagung. (3) Untuk menganalisis kelebihan dan kekurangan pengendalian internal atas pengelolaan piutang yang dilakukan di Koperasi Wanita Nusa Indah Desa Mergayu Kecamatan Bandung Kabupaten Tulungagung. (4) Untuk memberikan solusi atas permasalahan yang ada di Koperasi Wanita Nusa Indah Desa Mergayu Kecamatan Bandung Kabupaten Tulungagung.

Metode dalam penelitian ini menggunakan pendekatan kualitatif . Sumber data yang diperoleh yaitu data primer dan sekunder. Data dikumpulkan melalui wawancara dan dokumentasi. Teknik analisis data yang digunakan adalah triangulasi sumber.

Penelitian ini menunjukkan hasil bahwa (1) Penerapan pengendalian internal atas pengelolaan piutang di Koperasi Wanita Nusa Indah berdasarkan lima komponen pengendalian internal menurut COSO telah dilaksanakan cukup baik dan sudah mendekati dengan prinsip syariah (2) Evaluasi pengendalian internal atas pengelolaan piutang berdasarkan lima komponen COSO masih diterapkan sebesar 50% dari seluruh indikator yang ada pada komponen pengendalian internal. (3) Setelah diidentifikasi terdapat kelebihan dan kekurangan terhadap pengendalian internal atas pengelolaan piutang yang ada di Koperasi Wanita Nusa Indah. Kelebihan tersebut meliputi penerapan indikator dari komponen pengendalian internal. Dan kekurangan tersebut meliputi indikator yang belum diterapkan di Koperasi Wanita Nusa Indah. (4) Solusi atas permasalahan yang ada di Koperasi Wanita Nusa Indah, diantaranya peneliti menyarankan agar pengurus Koperasi Wanita Nusa Indah segera menyusun dan memperbaiki indikator pada komponen pengendalian internal yang belum diterapkan di Koperasi Wanita Nusa Indah.

Kata kunci: Pengendalian Internal dan Pengelolaan Piutang

ABSTRACT

Thesis entitled "Internal Control Over Receivable Management To Improve Business Effectiveness And Efficiency In The Nusa Indah Women's Cooperative, Mergayu Village, Bandung District, Tulungagung Regency" was written by Nova Ayu Candra NIM. 12403183132 which was supervised by Novi Khoiriawati, S.E..M.Acc.

This research is motivated by problems that often arise in various economic institutions, namely regarding bad debts. The implementation of internal control is an effort to overcome these problems in order to minimize the existing risks. For this reason, good internal control is needed in the management of receivables.

The objectives of this study are (1) to analyze the application of internal control over the management of receivables carried out at the Nusa Indah Women's Cooperative, Mergayu Village, Bandung District, Tulungagung Regency. (2) To evaluate the internal control over the management of receivables carried out at the Nusa Indah Women's Cooperative, Mergayu Village, Bandung District, Tulungagung Regency. (3) To analyze the advantages and disadvantages of internal control over the management of receivables carried out at the Nusa Indah Women's Cooperative, Mergayu Village, Bandung District, Tulungagung Regency. (4) To provide solutions to problems that exist in the Nusa Indah Women's Cooperative, Mergayu Village, Bandung District, Tulungagung Regency.

The method in this study uses a qualitative approach. Sources of data obtained are primary and secondary data. Data were collected through interviews and documentation. The data analysis technique used is source triangulation.

This study shows the results that (1) The implementation of internal control over the management of receivables in the Nusa Indah Women's Cooperative based on the five components of internal control according to COSO has been implemented quite well (2) Evaluation of the internal control over the management of receivables based on the five COSO components is still being applied by 50% of all indicators that exist in the components of internal control. (3) Having identified the advantages and disadvantages of internal control over the management of receivables in the Nusa Indah Women's Cooperative. These advantages include the application of indicators from the internal control component. And these shortcomings include indicators that have not been implemented in the Nusa Indah Women's Cooperative. (4) The solution to the problems that exist in the Nusa Indah Women's Cooperative, including the researchers suggesting that the Nusa Indah Women's Cooperative management immediately compile and improve indicators on the internal control components that have not been implemented in the Nusa Indah Women's Cooperative.

Keywords: Internal Control and Receivable Management