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# ANALISIS PROSEDUR ADMINISTRASI PENJUALAN TUNAI DAN KREDIT PADA PT SUN STAR MOTOR MALANG GUNA MENINGKATKAN PENGENDALIAN INTERN

**Oleh : Shinta Maharani Trivena, Rena Feri Wijayanti, Tri Yulistyawati Evelina* )**

Abstrak

Tujuan Penelitian ini adalah untuk mengetahui penerapan administrasi penjualan tunai dan kredit pada PT Sun Star Motor Malang telah sesuai dengan Standar Opermasional Prosedur yang ada. Jenis penelitian yang digunakan dalam penelitian ini merupakan penelitian deskriptif dengan pendekatan kualitatif. Teknik analisis data dengan cara mencari dan menemukan data, melakukan eliminasi atau reduksi data, mengolah data, menganalisis data, merabut kesimpulan dan saran. Hasilnya bahwa penerapan prosedur administrasi penjualan tunai pada PT Sun Star Motor Malang kadangkala tidak sesuai dengan prosedur yang ada. Hal ini dikarenakan penumpukan tugas yang dilakukan oleh sales karena cukup pentingnya peranan sales bagi konsumen. Apabila dikaitkan dengan pengendalian intern, seharusnya sales tidak boleh menerima uang tunai karena setiap transaksi penjualan yang berkenaan dengan penerimaan uang tunai dipegang oleh kasir. Setiap penerimaan uang baik secara tunai maupun non tunai dari pembeli, akan dibuatkan bukti penerimaan, misalkan kwitansi

Kata-kata Kunci: Standar Opermasional Prosedur Administrasi, Penjualan

*Abstract*

*The purpose of this study was to determine the application of cash and credit sales administration at PT Sun Star Motor Malang in accordance with the existing Standard Operating Procedures.*
*This type of research used in this study is a descriptive study with a qualitative approach. Data analysis techniques by finding and finding data, eliminating or reducing data, processing data, analyzing data, making conclusions and suggestions.*
*The result is that the application of cash sales administration procedures at PT Sun Star Motor Malang is sometimes not in accordance with existing procedures. This is due to the accumulation of tasks performed by sales because of the quite important role of sales for consumers. If it is related to internal control, sales should not be able to accept cash because every sales transaction related to receiving cash is held by the cashier. Every receipt of money, both cash and non-cash from the buyer, will be made proof of receipt, for example receipts*

*Keywords: Standard Operational Administrative Procedures, Sales*

## 1. Pendahuluan

Setiap pemasukan dan pengeluaran harus selalu dicatat dan dilaporkan untuk meminimalisir risiko kegagalan bisnis. Kegiatan pencatatan dan penyimpanan informasi sering kali disebut dengan administrasi. Administrasi dikaitkan dengan kegiatan-kegiatan ketatausahaan yang mencakup korespondensi, kesekretariatan, penyusunan laporan dan kearsipan (Kamaluddin, 2017).

Administrasi penjualan merupakan kegiatan mencarian informasi, pencatatan, pengolahan, penganalisisan, pendistribusian, dan penyampaian informasi hasil dari transaksi penjualan. Administrasi penjualan sangat berperan penting dalam membantu kelancaran transaksi

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