

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 Operasional Prosedur yang ada. Jenis penelitian yang digunakan dalam penelitian ini merupakan penelitian deskriptif dengan pendekatan kualitatif. Teknik analisis data dengan cara mencari dan menentukan data, melakukan eliminasi atau reduksi data, mengolah data, menganalisis data, membuat 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 diberikan bukti penerimaan, misalkan kwitansi.

Kata-kata Kunci: Standar Operasional 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 kesiapan (Kamaluddin, 2017).

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

*) Shinta Maharani Trivena, Rena Feri Wijayanti, Tri Yulistyawati Evelina adalah dosen Polinema

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Table of Contents Analisis Prosedur Pengendalian Intern Kredit Motor

1. Understanding the eBook Analisis Prosedur Pengendalian Intern Kredit Motor
 - The Rise of Digital Reading Analisis Prosedur Pengendalian Intern Kredit Motor
 - Advantages of eBooks Over Traditional Books
2. Identifying Analisis Prosedur Pengendalian Intern Kredit Motor
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Analisis Prosedur Pengendalian Intern Kredit Motor
 - User-Friendly Interface
4. Exploring eBook Recommendations from Analisis Prosedur Pengendalian Intern Kredit Motor

- Personalized Recommendations
- Analisis Prosedur Pengendalian Intern Kredit Motor User Reviews and Ratings
- Analisis Prosedur Pengendalian Intern Kredit Motor and Bestseller Lists
- 5. Accessing Analisis Prosedur Pengendalian Intern Kredit Motor Free and Paid eBooks
 - Analisis Prosedur Pengendalian Intern Kredit Motor Public Domain eBooks
 - Analisis Prosedur Pengendalian Intern Kredit Motor eBook Subscription Services
 - Analisis Prosedur Pengendalian Intern Kredit Motor Budget-Friendly Options
- 6. Navigating Analisis Prosedur Pengendalian Intern Kredit Motor eBook Formats
 - ePub, PDF, MOBI, and More
 - Analisis Prosedur Pengendalian Intern Kredit Motor Compatibility with Devices
 - Analisis Prosedur Pengendalian Intern Kredit Motor Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Analisis Prosedur Pengendalian Intern Kredit Motor
 - Highlighting and Note-Taking Analisis Prosedur Pengendalian Intern Kredit Motor
 - Interactive Elements Analisis Prosedur Pengendalian Intern Kredit Motor
- 8. Staying Engaged with Analisis Prosedur Pengendalian Intern Kredit Motor
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Analisis Prosedur Pengendalian Intern Kredit Motor
- 9. Balancing eBooks and Physical Books Analisis Prosedur Pengendalian Intern Kredit Motor
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Analisis Prosedur Pengendalian Intern Kredit Motor
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Analisis Prosedur Pengendalian Intern Kredit Motor
 - Setting Reading Goals Analisis Prosedur Pengendalian Intern Kredit Motor
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Analisis Prosedur Pengendalian Intern Kredit Motor

- Fact-Checking eBook Content of Analisis Prosedur Pengendalian Intern Kredit Motor
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
- Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
- Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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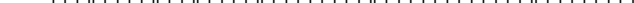
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