

ANALISIS SISTEM PENJUALAN KREDIT SEPEDA MOTOR PADA PT. WOM FINANCE TEBING TINGGI

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ABSTRAK

Tujuan penelitian ini adalah untuk mengetahui prosedur yang digunakan dalam sistem penjualan kredit sepeda motor. Metode penelitian yang digunakan adalah deskriptif kualitatif, yaitu analisis yang berwujud keterangan uraian yang menggambarkan objek penelitian pada saat ini berdasarkan fakta-fakta yang ada, yang di gambarkan dengan kata-kata atau kalimat yang dipisah-pisahkan menurut kategori untuk memperoleh kesimpulan. Sedangkan teknik pengumpulan data dilakukan dengan observasi, wawancara dan dokumentasi.

Berdasarkan analisa, sistem penjualan kredit sepeda motor pada PT. WOM Finance Tebing Tinggi telah dilaksanakan sesuai dengan sistem yang berlaku, mulai dari unsur-unsur pokok penjualan, dokumen yang digunakan, fungsi-fungsi yang terkait, prosedur-prosedur yang digunakan, dan pengendalian intern terhadap kredit. Sistem penjualan kredit sepeda motor pada PT. WOM Finance Tebing Tinggi juga telah berjalan berdasarkan pengawasan internal yang baik, karena adanya struktur organisasi perusahaan yang dapat memisahkan pekerjaan karyawan yang satu dengan karyawan yang lain, sehingga pekerjaan yang dilakukan dapat berjalan dengan efektif dan efisien.

Kata Kunci: Sistem Penjualan Kredit, Pengendalian Intern, Pengawasan Internal.

PENDAHULUAN

Penjualan dari suatu produk barang yang dihasilkan perusahaan merupakan salah satu faktor penentu dalam kegiatan operasional perusahaan. Kondisi tersebut akan memberikan hal yang baik terhadap perusahaan maupun konsumen. Sistem akuntansi yang baik dalam usaha peningkatan pendapatan yang berasal dari penjualan sehingga pengawasan harus dilakukan secara teliti karena posisi pendapatan sangat mendukung dalam hal kinerja suatu perusahaan.

Pelaksanaan sistem penjualan kredit dimaksudkan untuk, mengetahui laba perusahaan yang optimal. Kegiatan tersebut, dilakukan dengan cara mengatur strategi penjualan, serta upaya dalam menghadapi persaingan, untuk menarik minat para pelanggan atau konsumen.

Peranan sistem penjualan kredit, dalam aktivitas bisnis sangatlah penting, untuk, menangani kegiatan operasional perusahaan, guna, memenuhi kebutuhan manajemen, dan untuk, kepentingan pengambilan keputusan. Setiap sistem penjualan, dirancang untuk

memberikan penyusunan yang memadai, guna, penggunaan metode manual yang relatif lama, menjamin semua transaksi telah di catat, di otorisasi secara tepat, valid, akurat dan dapat melindungi aktivitas perusahaan yang efektif dan efisien.

Sistem penjualan dapat membantu dan meminimalisir permasalahan yang terjadi, sehingga sistem penjualan secara kredit dapat berjalan dengan efektif dan efisien. Penggunaan metode manual yang relatif lama mengakibatkan pembuatan laporan penjualan tidak efisien dan memakan waktu.

Penjualan kredit, merupakan elemen pendukung operasional, yang berperan besar terhadap kelancaran operasional perusahaan. Setiap perusahaan, sedapat mungkin menghindari, atau meminimalisir hal-hal buruk akibat penjualan, yang menggunakan kecurangan, baik dari eksternal maupun internalnya. Semakin menurun volume penjualan, maka, laba perusahaan pun menurun, apabila hal ini tidak segera di tanggpalangi, maka, akan merugikan perusahaan.

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JS Bruner



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Peluang, tantangan, dan strategi pengembangan usaha masyarakat melalui kelembagaan kredit desa Rahmat Ali Sujono, 1998 Model for rural credit facilities for villages receiving funds of the IDT program a government program to alleviate poverty Indonesia *Getting Rich As A Marketer* Frans M. Royan, 2013-02-13 Orang tua kita selalu menanyakan apa cita cita kita Jawaban yang sering terlontar adalah menjadi dokter atau insinyur Nah apakah anda belum tahu kalau profesi sebagai marketer bisa sama dengan profesi dokter Insinyur Notaris atau yang lain Di sisi apa Di sisi penghasilan atau yang lain Sekarang ini ditengah tengah kebingungan para fresh graduate mencari kerja lowongan menjadi pemasar ternyata yang paling banyak di iklan surat kabar Sayangnya jarang yang berminat untuk melamar lowongan lowongan itu padahal kalau diintip gajinya tentunya gaji marketer bisa diatas rata rata gaji PNS Selain gaji komisi dan fasilitas dari perusahaan ternyata berkarier di pemasaran memiliki dua jalur yang sangat menguntungkan Jika ingin terus maka jadilah marketer profesional yang bisa kaya raya Contoh yang paling hot adalah pemasaran gaya internet marketing yang dilakukan Anne Ahira dengan berbekal Lap Top ia bisa mendapatkan 50 000 Dollar USA per bulan dari aktivitas pemasarannya Sementara itu jika tidak ingin terus anda bisa menjadi entrepreneur sejati selepas berkarier di pemasaran Karier di pemasaran ternyata banyak ragamnya mulai dari produk consumer good asuransi telekomunikasi perbankan otomotif e commerce sampai dengan MLM bisa dijalani siapa saja yang berminat Anda bisa intip besarnya gaji marketer dalam buku ini Serta yang paling jelas jika anda bisa kelola gaji dan komisi anda bakal bisa kaya raya sebagai marketer Editor s Note Buku ini adalah buku wajib yang perlu dibaca oleh calon marketer orang tua mahasiswa para fresh graduate salesman sales supervisor sales manager marketing manager sampai dengan dosen pemasaran Karena dalam buku ini memuat peluang karier di pemasaran kiat meningkatkan karier di pemasaran agar naik gaji Kiat mendapat dan mengelola komisi kiat mengembangkan investasi dan jurus mencari pasif income yang sangat dibutuhkan calon marketer maupun marketer kawakan tentunya agar menjadi kaya raya *Dunia EKUIN dan PERBANKAN* , 2004 TUTORIAL STATISTIK SPSS, LISREL, WARPPLS, & JASP (MUDAH & APLIKATIF) SOFYAN YAMIN, 2021-10-22 ISI SPSS Statistik Deskriptif Chart Cross Tabulasi Multiple Response Pengujian Asumsi Comparison Analysis Korelasi dan Asosiasi Regresi Linier Regresi Logistik Regresi Logistik Multinomial Analisis jalur Curva Estimation Validitas dan Reliabilitas Analisis Faktor Analisis Diskriminan Analisis Cluster Multi Dimensional Scaling Analisis Korespondensi Analisis Statistik Non Parametrik Analisis Survival Chi Squared Automatic Detector CHAID Time Series Important Performance Analysis IPA Uji Moderasi dan Mediasi Model Hayes ISI LISREL Prinsip Dasar SEM Entry Data

dalam Lisrel Confirmatory Factor Analysis Menangani Data Tidak Berdistribusi Normal Normal Penaksir Robust Maksimum Likelihood Step by Step Two Step Approach Confoirmatory Factor Analysis Second Order Factor Model interaksi dalam SEM Multigroup analysis Analisis SEM dengan Data Ordinal Path Analysis Eksplorasi Data ISI WARPPLS Pengantar Structural Equation Modeling Partial Least Square SEM PLS Langkah WarpPLS Model Pengukuran Refelektif Model Pengukuran Formatif Model Penelitian Dengan Variable Moderasi Model Penelitian Second Order Factor Model Penelitian Second Order Factor Dan Variable Moderasi Analisis Multi Grup Informasi Tambahan Setting Algoritma Normalitas Data ISI JASP Entry Data Dalam JASP Statistik Deskriptif Tabel Kontingensi Comparison Analysis T Test Anova Repeated Measurement Anova Ancova Manova Statistik Non Parametrik Validitas Dan Reliabilitas Regresi Linier Analisis Jalur Regresi Logistik Analisis Faktor Analisis Diskriminan Analisis Klaster Confirmatory Factor Analysis Analisis Bayesian Korelasi Uji T **Gamma** ,2001 **Gatra** ,2004 **Informasi & peluang bisnis SWA sembada** ,2006 **Tempo** ,2007 Strategi pengembangan modal sosial budaya kewirausahaan Dundin Zaenuddin,2002 **"7 n 1" business competition strategy** Handito Hadi Joewono,2005 Suara hidayatullah ,2002 **Kapital** ,2001-02 **Eksekutif** ,2003 Warta ekonomi ,2005-07 **Kebijakan pembangunan industri nasional** ,2005 **Ensiklopedi ekonomi, bisnis & manajemen: P-Z** ,1992 Encyclopedia of economy business and management *Menabung* M. J. Kasiyanto,1995 Economic aspects of saving in Indonesia saving and thrift **Suara muhammadiyah** ,1995

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