

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

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STIE Bina Karya Tebing Tinggi

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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