

ANALISIS SISTEM PENGENDALIAN INTERNAL PIUTANG DALAM  
MEMINIMALISIR PIUTANG TAK TERTAGIH PADA PT KAYA RAYA  
TURUN TEMURUN

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**ABSTRAK**

Timbulnya kerugian atas piutang berupa piutang tak tertagih salah satunya akibat penerapan sistem pengendalian internal piutang yang bermasalah. Penelitian ini bertujuan untuk menganalisis penerapan sistem pengendalian internal piutang pada PT Kaya Raya Turun Temurun untuk menemukan manfaat dan celah pengendalian serta menentukan rekomendasi tindakan perbaikan atas celah pengendalian. Jenis penelitian ini merupakan penelitian kualitatif deskriptif. Sumber data pada penelitian ini berupa data primer dan data sekunder. Metode pengumpulan data yang digunakan melalui proses wawancara, observasi dan dokumentasi. Hasil penelitian ini menunjukkan bahwa penerapan sistem pengendalian internal piutang pada komponen lingkungan pengendalian, penilaiain risiko dan aktivitas pengendalian sudah cukup efektif serta pada komponen informasi dan komunikasi dan aktivitas pemantauan telah berjalan efektif. Pada setiap komponen terdapat manfaat pengendalian yang membantu atas ketertagihan piutang meskipun masih ditemukan celah pengendalian yang teridentifikasi mengakibatkan munculnya kerugian piutang. Beberapa rekomendasi tindakan perbaikan diberikan kepada perusahaan agar pihak manajemen dapat memperbaiki dan meningkatkan sistem pengendalian internal terutama pada bagian piutang.

**Kata Kunci:** Sistem Pengendalian Internal, Piutang, Piutang Tak Tertagih,  
Celah Pengendalian, Komponen Pengendalian Internal

*ANALYSIS OF RECEIVABLES INTERNAL CONTROL SYSTEM TO MINIMIZE  
UNCOLLECTIBLE ACCOUNTS AT PT KAYA RAYA TURUN TEMURUN*

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***ABSTRACT***

*The emergence of losses in receivables, including uncollectible receivables, is partly due to the problematic implementation of the internal control system for receivables. This study aims to analyze the implementation of the internal control system for receivables at PT Kaya Raya Turun Temurun to identify the benefits and control gaps, as well as determine recommendations for improvement actions on control gaps. This research is a descriptive qualitative study. The data sources for this study consist of primary and secondary data. Data collection methods used include interviews, observations, and documentation. The results of this study indicate that the implementation of the internal control system for receivables in the components of the control environment, risk assessment, and control activities is already quite effective, as well as in the components of information and communication, and monitoring activities, which have been carried out effectively. Each component has control benefits that contribute to the collection of receivables, although control gaps were still found, which resulted in the occurrence of receivables losses. Several recommendations for corrective action were given to the company so that management could improve and improve the internal control system, especially in the receivables department.*

***Keywords:*** *Internal Control System, Accounts Receivable, Uncollectible Accounts, Control Gap, Internal Control Components.*