

ABSTRACT

Eko Risky Ardiansyah. 2014. Thesis Title : " Analysis of Internal Control System At Revenue Cycle Three PT Sinar Media Company To Support Activity "

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Key Words : Revenue cycle internal control system

Generally every company has the same goal , which is to obtain maximum profit in order to survive . The need for a variety of tools to meet the needs will increase . Thus , the company is required to keep abreast of these consumer desires in order to maintain and increase the market share that the company's main objectives will be achieved . This study aims to determine the revenue cycle internal control system implemented by PT Sinar Media Three Malang , whether it can meet the standards adopted by the company .

The research method was descriptive qualitative research using primary data and secondary data . Analysis was conducted on the related functions , documents used , the procedures that make up the network and internal control systems that form the internal control system revenue cycle research shows , the revenue cycle internal control activities of PT Sinar Media Three Malang still shortcomings is 1) employees are less able to carry out the duties and responsibilities properly and according to the standard 2) there are still doublets duty by employees and lack of clarity in the duties and authority , 3) Less efficient flow of existing revenue cycle at the company . Recommended so that there should be an evaluation and care of each work unit PT Sinar Media Three that can suppress and minimize future fraud and corporate spending , so as to promote the company optimally .