ABSTRAK

Adriana Florenciana Amnain, NPM 434334032018020, "Pengaruh Sistem Informasi Akuntansi Piutang Terhadap Pengendalian Internal Piutang Pada PT. Industri Telekomunikasi Indonesia (Persero)". Skripsi Program Strata Satu (S-1) Sekolah Tinggi Ilmu Ekonomi Pasundan Bandung Program Studi Akuntansi 2022, dibawah bimbingan Bapak Vicky Achmad Zulfikar, S.E., M.M.

Penelitian ini bertujuan untuk meneliti pengaruh variabel X yaitu Sistem Informasi Akuntansi Piutang dan variabel Y yaitu Pengendalian Internal Piutang pada PT. Industri Telekomunikasi Indonesia (Persero). Berdasarkan hasil perhitungan didapat bahwa Sistem Informasi Akuntansi Piutang (X) dikategorikan cukup baik dengan nilai 3,38, Pengendalian Internal Piutang (Y) dikategorikan cukup baik dengan nilai 3,40.

Pengaruh Sistem Informasi Akuntansi Piutang Terhadap Pengendalian Internal Piutang yang berdasarkan metode penelitian yaitu: 1) Korelasi, berdasarkan hasil perhitungan antara variabel X dan Y memiliki hubungan yang sangat kuat yaitu sebesar 0,840. 2) Regresi Linier Sederhana, berdasarkan hasil pengolahan data melalui regresi linier sederhana diketahui Y = 7,180 + 0,729X yang berarti setiap terjadi kenaikan sistem informasi akuntansi piutang sebesar 0,729. 3) Koefisien Determinasi, berdasarkan pada koefisien pengaruh sistem informasi akuntansi piutang berperan dalam pengendalian internal piutang sebesar 70,6% sedangkan sisanya 29,4% disebabkan oleh pengaruh lain.

Kata Kunci : Sistem Informasi Akuntansi Piutang, Pengendalian Internal Piutang

ABSTRACT

Adriana Florenciana Amnain, NPM 434334032018020, "**The Effect of Accounts Receivable Accounting Information System on Internal Control of Accounts Receivable At PT. Industri Telekomunikasi Indonesia (Persero)".** Thesis Strata One Program (S-1) Pasundan College of Economics, Bandung Accounting Study Program 2022, under the guidance of Mr. Vicky Achmad Zulfikar, S.E., M.M.

This study aims to examine the effect of variable X Accounts Receivable Accounting Information System and variable Y is the on Internal Control of Accounts Receivable at PT. Industri Telekomunikasi Indonesia (Persero). Based on the results of the calculation, it is found that the Accounts Receivable Accounting Information System (X) is categorized as quite good with a value of 3,38. Receivable Internal Control (Y) is categorized as quite good with a value of 3,40.

The Effect of Accounts Receivable Accounting Information System on Internal Control of Accounts Receivable based on the research method that is: 1) Correlation, based on the results of calculations between variables X and Y has a very strong relationship that is equal to 0,840. 2) Simple Linear Regression, based on the results of data processing through simple linear regression, it is known that $Y = 7,180 + 0,729X$, which means that every increase in the accounts receivable accounting information system is 0,729. 3) Coefficient of Determination, based on the coefficient the effect of accounts receivable accounting information system, plays a role in internal control of accounts receivable of 70,6% while the remaining 29,4% is due to other influences.

Keywords : Accounts Receivable Information System, Accounts Receivable Internal Control