IMPLEMENTATION OF OPERATIONAL AUDIT ON CREDIT SALES AND ACCOUNT RECEIVABLES IN PT. LEVI STRAUSS INDONESIA

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ABSTRACT

The aims of this research are to evaluate and analyze the effectiveness and efficiency of current credit sales and account receivables function whether performed in compliance with regarding existing policies and procedures. Scope of this research are: evaluation of standard of procedures, evaluation of internal control, and planned tests of controls. This research use qualitative approach and primary data. Research data obtained through interview, direct observation, documentation, and internal control questionnaire. Result shows that credit sales and account receivable’s current process already implemented adequately, but need more comply in policies and procedures, and still need an improvement in order to get economical, efficiency, and effectiveness implementation in company. Auditor already provide a recommendations and suggestions to PT. Levi Strauss Indonesia. ERAR.

Keywords: Operational audit, Effectiveness, Efficiency, Internal Control
PREFACE

This thesis entitled “IMPLEMENTATION OF OPERATIONAL AUDIT ON CREDIT SALES AND ACCOUNT RECEIVABLES IN PT. LEVI STRAUSS INDONESIA”

is the author’s final project to fulfill the requirement of completing undergraduate degree in Binus University focus on Accounting Major.

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