

**ANALISIS SISTEM PENGENDALIAN INTERN TERHADAP
PENJUALAN EKSPOR PADA PT. FOTEXCO BUSANA
INTERNASIONAL KABUPATEN BOGOR**

ABSTRAK

Penelitian ini merupakan penelitian lapangan yang mengambil suatu objek penelitian yaitu pada PT. Fotexco Busana Internasional dengan metode penelitian deskriptif kualitatif, berupa lisan atau pengamatan langsung yang terjadi pada perusahaan tersebut. Metode pengumpulan data dengan wawancara, observasi, dokumentasi, studi literatur, dan validitas data. Penelitian ini diperoleh dengan cara membandingkan hasil dari pengamatan, wawancara, dan analisis dokumen dengan teori COSO (*Committee of Sponsoring Organizations of the Treadway Commission*). Hasil penelitian ini menunjukkan bahwa penerapan pengendalian sistem pengendalian intern terhadap penjualan ekspor pada PT. Fotexco Busana Internasional belum cukup baik, dikarenakan masih adanya kekurangan disetiap komponennya diantaranya, belum adanya pemisahan fungsi antara fungsi akuntansi dengan fungsi kredit, belum adanya pengawasan rutin yang dilakukan manajer atas dengan manajer bawah terkait *packing* barang sehingga masih sering terjadi perbedaan quantity barang yang dikirim.

Kata kunci : Sistem Pengendalian Intern, Penjualan Ekspor, COSO

***INTERNAL CONTROL SYSTEM ANALYSIS OF EXPORT SALES AT PT.
FOTEXCO BUSANA INTERNATIONAL BOGOR DISTRICT***

ABSTRACT

This research is a field research that takes a research object, namely PT. Fotexco Busana International with a qualitative descriptive research method, in the form of oral or direct observation that occurs in the company. Methods of data collection by interviews, observation, documentation, literature study, and data validity. This research was obtained by comparing the results of observations, interviews, and document analysis with the COSO (Committee of Sponsoring Organizations of the Treadway Commission) theory. The results of this study indicate that the application of internal control system controls on export sales at PT. Fotexco Busana Internasional is not good enough, because there are still deficiencies in each of its components, including, there is no separation of functions between the accounting function and the credit function, there is no routine supervision by upper managers and lower managers regarding packing of goods so that there are still frequent differences in the quantity of goods sent, and so forth.

Keyword : Internal Control System, Export Sales, COSO.