

## **ABSTRAK**

**Fakultas Ekonomi dan Bisnis**

**Program Studi S-1 Akuntansi**

**2022**

**Nanda Alkharis Sesa B**

**121.2017.089**

**Analisis Peranan Sistem Informasi Akuntansi dan Pengendalian Internal Piutang Pada PT Innolab Sains Internasional Serta Tinjauanya Dari Sudut Pandang Islam**

### **Uraian Abstrak**

Secara umum, transaksi kredit membawa risiko piutang tak tertagih. sering kali sistem informasi akuntansi dan pengendalian internal pada piutang tidak bekerja secara efektif. Maka dari itu, perusahaan memerlukan sistem informasi akuntansi dan pengendalian internal yang efektif untuk menghindari risiko ini. Tujuan dari penelitian ini adalah untuk menganalisis sistem informasi akuntansi dan pengendalian internal piutang pada PT Innolab Sains Internasional. Metode penelitian yang digunakan adalah metode analisis deskriptif kualitatif. Objek penelitiannya adalah perusahaan PT Innolab Sains Internasional. Hasil dari penelitian ini adalah sistem informasi akuntansi piutang di PT Innolab Sains Internasional sudah menggunakan sistem komputerisasi. Berdasarkan struktur organisasinya, pengendalian internal piutang di PT Innolab Sains Internasional belum berjalan efektif dan masih ada kendala pada penagihan dan penataan dokumen sehingga menyebabkan piutang tak tertagih. Dalam sudut pandang Islam sistem informasi akuntansi dan pengendalian internal piutang pada PT Innolab Sains Internasional telah memenuhi syariat Islam secara menyeluruh sebagaimana yang tertuang dalam Al-Qur'an dan Hadist.

Kata Kunci: Sistem Informasi Akuntansi, Pengendalian Internal, Piutang

## **ABSTRACT**

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*Analysis of the Role of Accounting Information Systems and Internal Control of Accounts Receivable at PT Innolab Sains Internasional and the Review from an Islamic Perspective*

### *Abstract Description*

*From an Islamic point of view, the accounting information system and internal control over theft have complied with Islamic law as a whole as stated in the Al-Qur'an and Hadith. In general, credit transactions carry the risk of bad debts. often the accounting information system and internal controls on receivables do not work effectively. Therefore, companies need accounting information systems and effective internal controls to avoid this risk. The purpose of this study was to analyze the accounting information system and internal control of receivables at PT Innolab Sains Internasional. The research method used is a qualitative descriptive analysis method. The object of his research is PT Innolab Sains Internasional. The result of this research is that the accounts receivable accounting information system at PT Innolab Sains Internasional already uses a computerized system. Based on the organizational structure, the internal control of receivables at PT Innolab Sains Internasional has not been running effectively and there are still problems with billing and document arrangement, causing uncollectible accounts. From an Islamic point of view, the accounting information system and internal control of accounts receivable at PT Innolab Sains Internasional have complied with Islamic law as a whole as stated in the Al-Qur'an and Hadith.*

*Keywords : Accounting Information System, Internal Control, Receivables*