THE ANALYSIS OF INTERNAL CONTROL SYSTEM ON REVENUE CYCLE (CASE STUDY AT PT. ANGKASA PURA I JUANDA)

MINOR THESIS

The Minor Thesis is Submitted to Faculty of Economics and Business of Brawijaya University as a Requirement to Achieve Economic Undergraduate Degree

by:

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2017
# TABLE OF CONTENT

FINAL MINOR THESIS APPROVAL ...........................................................................i
STATEMENT OF ORIGINALITY ..........................................................................ii
LETTER OF RESEARCH ...................................................................................iii
CURRICULUM VITAE .......................................................................................iv
ACKNOWLEDGEMENTS ....................................................................................v
CONTENT ........................................................................................................viii
LIST OF TABLE AND FIGURES .......................................................................xi
ABSTRAK .........................................................................................................xii
ABSTRACT .......................................................................................................xiii

## CHAPTER I INTRODUCTION ........................................................................1

1.1 Research Background .............................................................................. 1
1.2 Research Problem ......................................................................................7
1.3 Research Objective ......................................................................................7
1.4 Research Contribution ..............................................................................8

## CHAPTER II THEORITICAL FRAMEWORK ............................................9

2.1 System .......................................................................................................9
2.2 Control ......................................................................................................10
2.3 Internal Control System ..........................................................................10
   2.3.1 The Definition of Internal Control System ........................................10
   2.3.2 The Objective of Internal Control System ........................................11
   2.3.3 Step of Internal Control System .........................................................13
   2.3.4 Element of Internal Control System ................................................14
   2.3.5 Characteristics of Internal Control System ......................................15
2.3.6 The Parties in Charge of Internal Control System ........................................16
2.3.7 Limitation of Internal Control System ..........................................................17
2.4 Revenue Cycle ..................................................................................................18
  2.4.1 The Objective of Revenue Cycle .................................................................19
  2.4.2 Procedure of Sales Order ...........................................................................20
  2.4.3 Procedure of Cash Receipt ..........................................................................22
  2.4.4 Revenue Cycle Controls .............................................................................24
2.5 The COSO’s Internal Control Framework ..........................................................25

CHAPTER III RESEARCH METHOD .....................................................................32
  3.1 Research Design ..............................................................................................31
  3.2 Research Location ...........................................................................................33
  3.3 Data Source .....................................................................................................33
  3.4 Data Collection .................................................................................................34
  3.5 Data Analysis ...................................................................................................35
  3.6 Checking Validity of Findings .........................................................................38
  3.7 Stage of Research ............................................................................................39

CHAPTER IV DISCUSSION AND ANALYSIS ......................................................40
  4.1 Company Overview ..........................................................................................40
    4.1.1 General Description of Company .................................................................40
    4.1.2 Brief history of Juanda Airport ....................................................................44
    4.1.3 Role of Organization ..................................................................................44
    4.1.4 Line of Business Organization ....................................................................45
    4.1.5 Overview of Organization Structure ..........................................................47
    4.1.6 Job Description ...........................................................................................49
  4.2 Overview Internal Control on Revenue Cycle ..................................................60
4.2.1 Analysis of Internal Control on Revenue Cycle .............................................61
4.2.2 Findings and Obstacles ..............................................................................76

CHAPTER V CONCLUSION .............................................................................80
5.1 Conclusion .................................................................................................80
5.2 Suggestion .................................................................................................83

REFERENCES .................................................................................................84
LIST OF TABLES AND FIGURES

Table 2.1 Revenue cycle controls ......................................................................................... 24
Table. 4.2. Obstacles and Findings According Researcher ....................................................... 76
Figure 4.1 Organization Structure .......................................................................................... 48
Figure 4.2 Researcher suggestion for rearrangement and addition ......................................... 67
Figure 4.3 Revenue Report of Company ................................................................................. 86
ABSTRAK

THE ANALYSIS OF INTERNAL CONTROL SYSTEM ON REVENUE CYCLE (STUDY CASES AT PT. ANGKASA PURA 1 JUANDA)

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Penelitian ini bertujuan untuk mengetahui penerapan sistem pengendalian internal terhadap siklus pendapatan dan kendala yang ditemui pada PT Angkasa Pura 1 Juanda. Metode analisis data yang digunakan adalah analisis deskriptif kualitatif dengan pendekatan studi kasus. Analisis tersebut dilakukan dengan cara mendeskripsikan atau menggambarkan obyek penelitian yang sesungguhnya untuk mengetahui dan menganalisis permasalahan oleh obyek penelitian, agar kemudian dapat memberikan alternatif dan saran dari pemecahan permasalahan yang dihadapi. Analisis tersebut dilakukan berdasarkan kerangka kerja Committee Of Sponsoring Organization (COSO), yaitu analisis lingkungan pengendalian, penilaian resiko, informasi dan komunikasi, aktivitas pengendalian, dan pengawasan. Hasil analisis menunjukkan bahwa unsur lingkungan pengendalian perlu penambahan perbaikan berupa penambahan fungsi piutang, aktivitas pengendalian pun demikian berupa penambahan keymaster keuangan dalam penanganan kontrak besar yang dilakukan perusahaan guna meminimalisir unsur penaksiran risiko yang ditemui, sedangkan unsur informasi dan komunikasi serta unsur pengawasan telah diterapkan dengan baik berupa komunikasi yang baik antar pimpinan dengan karyawan dan adanya inspeksi mendadak serta evaluasi. Secara umum sistem pengendalian internal yang diterapkan telah mampu dijalankan dengan baik.

Kata kunci: Sistem Pengendalian Internal, Siklus Pendapatan, kerangka COSO
ABSTRACT
THE ANALYSIS OF INTERNAL CONTROL SYSTEM ON REVENUE CYCLE (CASE STUDY AT PT. ANGKASA PURA 1 JUANDA)

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The objective of this research is to explore the implementation of internal control system and obstacle found at PT. Angkasa Pura 1 Juanda. The data analysis method has being used is qualitative descriptive analysis with a case study approach. The analysis is performed by describing or depicting factual condition of research object to find out and to analysis research problem was faced by research object. Afterwards an alternative and suggestion were given to solve the problem. The analysis is performed based on framework Committee of Sponsoring Organization (COSO), control environment, risk assessment, information and communication, control activities, and monitoring analysis. This analysis result shows the element of environmental control activities require an improvement is addition of receiveable function, futhermore control activities in order to minimize the risk assessment found is addition of finance key master to take care on big contract of company, the information communication and monitoring elements shows from good communication between the company leader with employees and availability of sudden inspection and evaluation. As overall, the implementation of internal control system have been applied well.

Key word: Internal control system, revenue cycle, COSO framework
I, the undersigned, certify that:

THE ANALYSIS OF INTERNAL CONTROL SYSTEM ON REVENUE CYCLE (CASE STUDY AT PT. ANGKASA PURA 1 JUANDA)

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ACKNOWLEDGEMENTS

First of all, I would like to express my highest gratitude to Allah SWT who has given me bless, love, health, strength, mercy and opportunity for making the completion of this minor thesis.

A lot of people have provided support, advice and also motivation that had helped to empowered me in accomplish this minor thesis. In this chance, I want to mention my gratitude to people who involved in successfulness of this minor thesis:

1. My beloved parents, Mr. Eko Agus Santosa and Mrs. Yusmiati who always cheer me up and not tired to give me support and pray every time, and remind me always be patient in every conditions.

2. My beloved big brother Erwin Wahyu Santosa and my little sister Maisya Yusti Santosa who always give me support and make me miss the feeling of home.

3. Prof. Iwan Triyuwono, SE., Ak., M.Ec., Ph.D. as the supervisor who have given trust, suggestion, support, knowledge, encourage and also empowered me in completing my minor thesis. Thanks for time, knowledge, forbearing and kindness.

4. Dr. Bambang Hariadi, M.Ec., Ak., CPA. as the Examiner I. Thanks for your suggestion in completing my minor thesis.
5. Imam Subekti, SE., Ak., MSi., Ph.D. as the Head of International Undergraduate Accounting Program of Faculty of Economic and Business Faculty- University of Brawijaya.

6. Abdul Ghofar, DBA.,CPMA.,CA.,Ak. as the Head of Accounting Department of Faculty of Economic and Business Faculty- University of Brawijaya.

7. International Undergraduate Accounting Program 2010. Thanks for the opportunity to be a part of your friendship and all of memories during the class.

8. My best friends, Abdul Hafizh, Budiman Linggo Santoso, Ramadhan Wiprayoga, Rizki Ramadhan, Muhammad Arief Rasyid, Fahmi Ridho, Ihwanda Akhrom, Fandy Cahya, Risda Hadi P, Muhammad Gilang Ilma, Gema Mahesa, Rusmian N Pujakaneo, Derrick Aldivito, Rizal Agung AB, Lalu Bintang IP, Rommy Kharisma, Sufyan Tsauri, Mufti Bimanda, Robito Alam, and all girls squad who has given me support, trust, and play time. Hope we will get success together.

9. My best friends part 2, M Fachmi Rizaldy, Fandy Akhmad, M Rachmadani, Agung Yudistira SP, Akhmad Hafizh, Chevist El H, Ilham Siara, and all girls squad who has given me support, trust, and play time. Hope we will get success together.

10. Riska Maharani and family, who have given support and pray in completing my minor thesis.
11. All of people who might can not be write down one by one, thanks for every time that we spent together. May Allah SWT bless us in every condition, Amiin.

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