

ABSTRACT

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AUDIT OF SALES AND COLLECTION CYCLE OF PT. SARIMAS BAHTERA SUKSES

(xii + 124 pages: 3 pictures; 19 tables; 10 appendices)

As the world is growing and moving forward, businesses are forced to work economically, efficiently, and effectively. In this regard, the role of auditing is very important. Auditing are used to ensure that the company are work in the right way as well as improve the performance of the company.

This research is done by using literature and field research. Literature research was done by reading books, articles, journals and others sources related to this research, while field research was done by doing interview, observation, and questionnaires.

After doing this research, the writer finds that there are some weaknesses in PT. Sarimas Bahtera Sukses. For example, the company is lack of procedures and separation of duties, no separation between sales department and accounting department, no confirmation of some sales documents and records, no materiality, and lack of controls in some departments.

As a result, the researcher make some recommendations for the company such as making more supporting documents and records for sales, separate sales department and accounting department, make written procedures, communicate the job of each employees, and decide materiality.

References: 19 (2000 – 2012)

Keywords: *audit, sales and collection cycle*