

ABSTRACT

Ratna Sari (2019011125)

INTERNAL CONTROL SYSTEM IN THE REVENUE CYCLE OF PT. REFF CIPTA MAKMUR (REFF KARAOKE TV & LOUNGE)

While carrying out professional work at PT. Reff Cipta Makmur, Practitioners work under the supervision and guidance of the Operations Manager. In Professional Work, Practitioners have the opportunity to assist and be directly involved in doing work on Outlet Revenue, starting from Ordering Goods from Suppliers (OBS), Input Orders for Customers (IOC), and Issuing Billing for Customers (BC). In this Revenue Cycle focuses on daily turnover which will be accumulated every month as outlet income. In this internal control system, practitioners are assisted by using a special application, namely IKS (i Solut) for Admin which is used by Supervisors, Cashiers, and Waiters who have been provided by the Agency. In this revenue cycle that affects the performance of Supervisors, Cashiers and Waiters because this position who relate and communicate directly with customers so they can order products or rent rooms that we sell as outlet income. Management is carried out every day by staff according to their respective departments, by carrying out posts that already exist in the application according to their respective positions.

Keywords: Order Goods from Supplier (OBS), Input Order for Customer (IOC), and Issue Billing for Customer (BC)..