

ABSTRACT

Nadia Adisti Bernika Juniardi, Evaluation of the Implementation of the Integrated Billing System Information System as Internal Control of Accounts Receivable at PT Pelindo Multi Terminal Gresik Branch. Supervised by Dr. Nurul Kompyurini, SE., M.Ak., Ak., CA

The purpose of this study is to analyze and describe the implementation of the Integrated Billing System (IBS) in supporting internal control of accounts receivable, as well as to identify the obstacles encountered during its implementation.

This research employs a qualitative approach using a case study method. Data were collected through interviews with parties involved in receivable management, direct observation of operational processes, and a review of internal company documents. The collected data were analyzed through data reduction, data presentation, and conclusion drawing, using the COSO internal control framework as the basis for analysis.

The results indicate that Integrated Billing System plays a significant role in supporting internal control over accounts receivable. The system is able to integrate transaction recording, billing processes, and real-time presentation of receivable information, thereby enhancing transparency and efficiency in receivable management. In addition, control features such as the locking system function as preventive controls to minimize the risk of receivable accumulation. However, the effectiveness of Integrated Billing System has not yet been fully optimal due to technical constraints, including delays in data updates between systems and inconsistent compliance among work units in implementing receivable collection and monitoring procedures.

The conclusion of this study shows that the implementation of the Integrated Billing System has supported internal control of accounts receivable at PT Pelindo Multi Terminal Branch Gresik. Nevertheless, improvements are still required, particularly in monitoring activities, data integration, and follow-up collection efforts, to ensure that receivable control can operate more effectively and in line with the company's objectives.

ABSTRAK

Nadia Adisti Bernika Juniardi, Evaluasi Penerapan Sistem Informasi *Integrated Billing System* Sebagai Pengendalian Internal Piutang Pada PT Pelindo Multi Terminal Branch Gresik. Dibawah bimbingan Dr. Nurul Kompyurini, SE., M.Ak., Ak., CA

Tujuan penelitian ini adalah untuk mengetahui penerapan *Integrated Billing System* dalam mendukung pengendalian internal piutang serta mengidentifikasi kendala yang dihadapi dalam proses implementasinya.

Penelitian ini menggunakan pendekatan kualitatif dengan metode studi kasus. Data dikumpulkan melalui wawancara dengan pihak yang terlibat dalam pengelolaan piutang, observasi langsung terhadap proses operasional, serta telaah dokumen internal perusahaan. Data yang diperoleh dianalisis melalui tahapan reduksi data, penyajian data, dan penarikan kesimpulan dengan menggunakan kerangka pengendalian internal COSO sebagai acuan analisis.

Hasil penelitian menunjukkan bahwa *Integrated Billing System* berperan cukup signifikan dalam mendukung pengendalian internal piutang. Sistem ini mampu mengintegrasikan pencatatan transaksi, proses penagihan, dan penyajian informasi piutang secara real time sehingga meningkatkan transparansi dan efisiensi pengelolaan piutang. Selain itu, fitur pengendalian seperti locking system berfungsi sebagai kontrol preventif untuk meminimalkan risiko penumpukan piutang. Namun demikian, efektivitas *Integrated Billing System* belum sepenuhnya optimal karena masih terdapat kendala teknis berupa keterlambatan pembaruan data antar sistem serta belum konsistennya kepatuhan antarunit kerja dalam menjalankan prosedur penagihan dan pemantauan piutang.

Simpulan penelitian ini menunjukkan bahwa penerapan *Integrated Billing System* telah mendukung pengendalian internal piutang pada PT Pelindo Multi Terminal Branch Gresik. Meskipun demikian, diperlukan penguatan pada aspek monitoring, integrasi data, dan tindak lanjut penagihan agar pengendalian piutang dapat berjalan lebih efektif dan sejalan dengan tujuan perusahaan.