



Audit manajemen atas piutang dan pendapatan jasa layanan pendidikan

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Abstrak

Penelitian ini bertujuan untuk menganalisis sinkronisasi sistem dan kesesuaian pencatatan dan pengelolaan piutang jasa pendidikan dengan standar pelaporan dan standar operasional prosedur. Di universitas ini, sistem pencatatan piutang jasa pendidikan tidak sinkron, pencatatan piutang jasa pendidikan tidak lengkap jika dibandingkan dengan standar pelaporan, dan standar operasional prosedur belum sempurna. Saran bagi universitas adalah membuat sistem sinkronisasi, sistem penagihan piutang dan pedoman pencatatan piutang.

Kata Kunci: Sistem; standar; prosedur operasi standar; piutang

Management audit of accounts receivable and income from education services

Abstract

The aim of this research is analysis synchronize system and suitability recording and management of account receivable from education service with reporting standard and standard operating procedure. In this university, system recording of account receivable from education service is not synchronous, recording of account receivable from education service is not full appropriate when compare with reporting standard, and standard operating procedure is not perfect. The suggestion for university is make synchronize system, account receivable billing system, and guideline recording of account receivable.

Keywords: System; standard; standard operating procedure; account receivable