

ABSTRAK

PERANAN AUDIT INTERNAL TERHADAP EFEKTIVITAS PENGENDALIAN INTERNAL PENDAPATAN

(Studi Kasus : Jasa Antar Pos Kilat Khusus PT Pos Indonesia (Persero)

Bandung Periode 2021-2023)

Penelitian ini bertujuan untuk menguji pengaruh peranan audit internal terhadap efektivitas pengendalian internal pendapatan jasa Antar Pos Kilat Khusus pada PT Pos Indonesia (Persero) Kantor Pusat Bandung. Penelitian ini termasuk dalam jenis penelitian kuantitatif. Sampel yang diperoleh sebanyak 50 responden. Metode pengujian data menggunakan analisis regresi sederhana. Hasil penelitian menunjukkan bahwa audit internal memiliki pengaruh yang signifikan terhadap efektivitas pengendalian internal pendapatan. Penelitian ini termasuk dalam jenis penelitian kuantitatif. Tujuan dari penelitian ini adalah untuk mengetahui bagaimana: peran internal audit atas pendapatan jasa antar PKH PT Pos Indonesia; efektivitas pengendalian terhadap pendapatan jasa antar PKH PT. POS Indonesia; efektivitas audit internal terhadap kualitas pengendalian internal pendapatan jasa antar PKH perusahaan di PT. POS Indonesia. Jenis data yang digunakan ialah data cross-section dan didapatkan dengan metode kuesioner. Sampel yang diperoleh sebanyak 50 responden. Metode pengujian data menggunakan analisis regresi sederhana. Hasil penelitian menunjukkan bahwa audit internal memiliki pengaruh yang signifikan terhadap efektivitas pengendalian internal pendapatan. Berdasarkan hasil penelitian dapat diketahui bahwa efektivitas pengendalian internal pendapatan bisa dijelaskan oleh peran audit internal sebesar 91,2%.

Kata kunci : audit internal, pengendalian, pendapatan

ABSTRACT

THE ROLE OF INTERNAL AUDIT ON THE EFFECTIVENESS OF INTERNAL CONTROL OF REVENUE

(Case Study: Special Express Postal Delivery Service PT Pos Indonesia (Persero)

Bandung Period 2021-2023)

This research aims to examine the influence of the role of internal audit on the effectiveness of internal revenue control delivery Service at PT Pos Indonesia (Persero) Bandung Head Office. This research is included in the type of quantitative research. The sample obtained was 50 respondents. The data testing method uses simple regression analysis. The research results show that internal audit has a significant influence on the effectiveness of internal revenue control. This research is included in the type of quantitative research. The aim of this research is to find out: the role of internal audit on PT Pos Indonesia inter-PKH service income; effectiveness of control over service income between PKH PT. Indonesian post; effectiveness of internal audits on the quality of internal control of service revenues between PKH companies at PT. Indonesian post. The type of data used is cross-section data and was obtained using the questionnaire method. The sample obtained was 50 respondents. The data testing method uses simple regression analysis. The research results show that internal audit has a significant influence on the effectiveness of internal revenue control. Based on the research results, it can be seen that the effectiveness of internal revenue control can be explained by the role of internal audit by 91.2%.

Keywords: *internal audit, control, revenue*

