DOCUMENTATION OF THE CREDIT SALES INVOICE ISSUANCE SYSTEM

ISSUANCE SYSTEM AND ANALYSIS OF THE INTERNAL CONTROL SYSTEM AT PT PELAYARAN KARANA LINE

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Introduction

PT Pelayaran Karana Line is a subsidiary with its headquarters in Jakarta. The company operates in the service sector, specifically as a shipping agency.

Applied Problems

The manual recording process in Microsoft Excel did not include a data validation mechanism, allowing duplicate vessel codes to be entered. This increased the risk of recording errors, reduced administrative efficiency, and affected the accuracy of invoice processing.

Literatur Review

• • • *Invoice*

According to Yuliana & Triandi (2013), an invoice or sales invoice is a document that indicates the amount to be billed to the customer, including information on quantity, price, and the total amount due.

• • • *Sales Information System*

According to Selay et al. (2023), a Service Sales System is a set of procedures used by companies to offer, deliver, and bill customers for services. This system includes the stages of receiving requests, delivering services as agreed, preparing invoices.

• • • *COSO (Committee of Sponsoring Organizations)*

Internal control is a process carried out by the board of directors, management, and all personnel of an organization, designed to provide reasonable assurance regarding the achievement of the organization's objectives related to operations, reporting, according to McNally (2013)

Solution

Data validation mechanisms have been implemented in Microsoft Excel to prevent duplicate vessel codes, supported by standardized recording procedures and pre-data-entry verification. These improvements help enhance data accuracy, reduce recording errors, and increase the efficiency of the invoice administration process.

Reference

- Selay, A., Andgha, G. D., Alfarizi, M. A., WahyudI, M. I. B., Falah, M. N., Encep, M., & Khaira, M. (2023).
- McNally, J. S. (2013). Kerangka Kerja COSO & Tahun 2013.
- Rohmawati, N. (2025). Implementasi Dual Control Guna Mencegah Kesalahan Transaksi Keuangan
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Conclusion

The implementation of data validation and standardized recording procedures effectively reduces the risk of duplicate vessel codes and improves the accuracy of administrative data. These improvements contribute to a more efficient and reliable invoice processing system, while also strengthening the company's internal controls.

Scan the QR Code to view the complete project results.