

**ANALYSIS OF INTERNAL CONTROL IMPLEMENTATION IN REVENUE  
CYCLE DEPARTMENT  
CASE STUDY OF PT. GOJEK INDONESIA**

By

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### STATEMENT BY THE AUTHOR

I hereby declare that this submission is my own work and to the best of my knowledge, it contains no material previously published or written by another person, nor material which to a substantial extent has been accepted for the award of any other degree or diploma at any educational institution, except where due acknowledgement is made in the thesis.

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## ABSTRACT

### ANALYSIS OF INTERNAL CONTROL IMPLEMENTATION IN REVENUE CYCLE DEPARTMENT CASE STUDY OF PT. GOJEK INDONESIA

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Internal control is a critical element in business cycle, especially when it comes to sales and cash receipt cycle where it became the heart of the company. This research is emphasizing the recent phenomenal company in Indonesia, PT. Gojek. Gojek is a tech-based company in transportation which has eleven variety of businesses line under it, although, this research will only focus on two of them (Go Ride and Go Send). The purpose of this study is being able to know the internal control implemented towards sales and cash receipt and how it affected the performance of revenue cycle department.

Based on observation and interviews supported with statistical test, it can be summarized that even though Gojek is a start up company, they have a tight internal control based on COSO framework towards revenue cycle, and the current implementation has an impact on the performance of revenue cycle department.

The result of evaluation on the department performance using internal control as measurement tools, PT. Gojek has implemented revenue cycle process and internal control according to the procedure. Although, some improvements regarding standard operation procedure on sales and cash receipt cycle needed to be improved, as well as documentations related to the process of this cycle.

*Keywords: Revenue Cycle, Internal Control, COSO Framework,*



## DEDICATION

I dedicate this thesis in memoriam of my loving Aunt who passed away, Ira Adriananta. You are forever in my heart. I love and miss you dearly. The sleepless nights hard work is also dedicated to my beloved mom, her never ending prayers for me makes anything possible. I love you.



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