PENERAPAN AUDIT OPERASIONAL TERHADAP EFEKTIVITAS PENJUALAN DI E-COMMERCE

ABSTRAK

Penelitian ini bertujuan untuk mengetahui penerapan audit operasional terhadap efektivitas penjualan di e-commerce di PT X. Pengambilan sampel dilakukan dengan teknik probability sampling dengan metode simple random sampling, dengan jumlah sampel yang digunakan sebanyak 30 responden. Pengumpulan data dilakukan dengan metode kuesioner. Teknik analisis yang digunakan adalah uji asumsi klasik, analisis koefisien korelasi, analisis koefisien determinasi, analisis regresi linier sederhana, dan pengujian hipotesis dengan menggunakan Statistical Package for Social Sciences (SPSS) Ver.20.0. Hasil penelitian menujukkan bahwa penerapan audit operasional terhadap efektivitas penjualan di e-commerce di PT X sebesar 64% dan sisanya sebesar 36% dipengaruhi oleh factor-faktor lain yang tidak diteliti oleh penulis.

Kata Kunci : Audit Operasional, Efektivitas, Penjualan.

IMPLEMENTATION OF OPERATIONAL AUDIT ON SALES EFFECTIVENESS IN E-COMMERCE

ABSTRACT

This study purposes to determine the application of operational auditing to sales effectiveness in e-commerce at PT X. Sampling was carried out using probability sampling technique with simple random sampling method by a total sample used of 30 respondents. Data collections were carried out using a questionnaire method. The analysis technique used is the classical assumption test, correlation coefficient analysis, determination coefficient analysis, simple linear regression analysis, and hypothesis testing using the Statistical Package for Social Sciences (SPSS) Ver.20.0. The results of the study show that the application of operational audits to sales effectiveness in e-commerce at PT X is 64% and the remaining 36% is influenced by other factors not examined by the authors.

Keywords: Operational Audit, Effectiveness, Sales.