

ABSTRAK

ANALISIS PENGENDALIAN INTERNAL ATAS PERSEDIAAN OBAT Studi Kasus di Apotek Mulia Farma Pangkal Pinang

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Penelitian ini bertujuan untuk mengetahui bagaimana penerapan pengendalian internal atas persediaan obat yang dilakukan Apotek Mulia Farma ditinjau dari standar pengendalian internal menurut COSO (*Committee of Sponsoring Organization*). Penelitian ini penting dilakukan agar apotek dapat mengetahui dan mengevaluasi pengendalian internal yang telah diterapkan di Apotek Mulia Farma.

Jenis penelitian ini adalah studi kasus dengan teknik pengumpulan data yang digunakan yaitu wawancara, *Checklist*, dan dokumentasi. Teknik analisis data yang digunakan yaitu analisis deskriptif komparatif.

Hasil penelitian menunjukkan bahwa Apotek Mulia Farma telah menerapkan sebagian besar pengendalian internal atas persediaan obat yang sesuai dengan standar pengendalian internal menurut COSO (*Committee of Sponsoring Organization*). Komponen yang belum sepenuhnya diterapkan yaitu lingkungan pengendalian.

Kata kunci: *Pengendalian Internal, Persediaan obat, COSO (Committee of Sponsoring Organization),*

ABSTRACT

AN ANALYSIS OF INTERNAL CONTROL OVER THE STOCK OF DRUGS

A Case Study On Mulia Farma Drugstore Pangkal Pinang

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The purpose of this research was to find out how the application of internal control over the stock of drugs conducted in Mulia Farma drugstore reviewed from internal control standards according to the COSO (*Committee of Sponsoring Organization*). This research is important for the drugstore to understand and evaluate internal control that has been applied in Mulia Farma drugstore.

The type of this research was a case study. The data were collected through some techniques which were interview, *checklist*, and documentation. Comparative descriptive analysis was used as the data analysis technique.

The results of the analysis showed that Mulia Farma drugstore has been applied most of the internal control over the stock of drugs in accordance with internal control standards according to the COSO (*Committee of Sponsoring Organization*). The component which has not been fully implemented was Control Environment.

Keywords: *Internal Control, Stock of Drug, COSO (Committee of Sponsoring Organization),*