

ABSTRAK

ANALISIS PENGENDALIAN INTERNAL ATAS PERSEDIAAN BARANG DAGANG

Studi Kasus di PT. XYZ

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Penelitian ini bertujuan untuk mengetahui apakah penerapan pengendalian internal atas persediaan barang dagang di PT. XYZ sudah sesuai dengan standar COSO framework (*The Committee of Sponsoring Organizations of Treadway Commission*). Penelitian ini dilakukan karena PT. XYZ memiliki banyak permasalahan mengenai persediaan yang bisa saja terjadi akibat pengendalian internal atas persediaan barang dagang kurang memadai.

Jenis penelitian yang dilakukan adalah studi kasus. Teknik pengumpulan data yang dilakukan adalah metode wawancara, dokumentasi, dan *checklist*. Teknik analisis data yang digunakan untuk menjawab masalah yang diangkat dalam penelitian adalah analisis deskriptif.

Hasil penelitian menunjukkan bahwa penerapan pengendalian internal atas persediaan barang dagang oleh PT. XYZ sebagian besar sesuai dengan lima komponen pengendalian internal menurut COSO *framework*. Penerapan pengendalian internal atas persediaan barang dagang sebesar 78,38% telah sesuai dengan COSO *framework*. Hal tersebut menunjukkan bahwa pengendalian internal atas persediaan barang dagang di PT. XYZ masuk kategori sangat efektif. Komponen dengan beberapa bagian yang belum sesuai dengan COSO *framework* adalah lingkungan pengendalian, penilaian risiko, aktivitas pengendalian, dan *monitoring*. Sedangkan untuk komponen Informasi dan Komunikasi sudah sesuai dengan COSO *framework*.

ABSTRACT

ANALYSIS OF INTERNAL CONTROL ON MERCHANDISE INVENTORY

A Case Study at PT. XYZ

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This Research aims to determine whether the application of internal control on merchandise inventory at PT. XYZ comply the COSO (The Committee of Sponsoring Organizations of Treadway Commission) framework standard. This research was undertaken because there was indication that the several issues faced by PT. XYZ were occurred due to inadequate internal control.

This research was a case study. Data collections techniques were interview, documentation, and checklists. Data analysis technique used to answer the issue in this research was a descriptive analysis.

The results showed that the application of internal control of merchandise inventory at PT. XYZ mostly complied the five components of the COSO framework. The application of internal control of merchandise inventory was 78.38% in accordance with COSO framework. It showed that internal control of merchandise inventory at PT. XYZ was a very effective. Components which were not fully comply the COSO framework were environment control, risk assessment, control activities, and monitoring. As for the component of information and communication was in accordance with the COSO framework.