

## ABSTRAK

### EVALUASI PENGENDALIAN INTERNAL ATAS PERSEDIAAN BARANG DAGANG (Studi Kasus di PT. Setia Tunggal Mulia)

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Penelitian ini bertujuan untuk mengetahui kesesuaian penerapan pengendalian internal persediaan barang dagang di PT. Setia Tunggal Mulia dengan komponen pengendalian internal menurut *Committee of Sponsoring Organization of Treadway Commission*. Penelitian ini penting dilakukan agar PT. Setia Tunggal Mulia lebih memahami dan mengevaluasi penerapan pengendalian internal persediaan barang dagang yang sudah diterapkan.

Jenis penelitian ini adalah studi kasus. Penelitian ini menggunakan metode deskriptif komparatif dengan pendekatan kualitatif yaitu membandingkan dengan teori-teori lalu mendeskripsikan hasil analisis dalam bentuk kata-kata dan bahasa. Teknik pengumpulan data dengan wawancara, observasi, dokumentasi dan menggunakan kuesioner.

Hasil kuesioner dari penelitian menunjukkan bahwa pengendalian internal yang diterapkan oleh PT. Setia Tunggal Mulia ada yang sudah sesuai dan ada yang tidak sesuai dengan komponen pengendalian internal berdasarkan *Committee of Sponsoring Organization of Treadway Commission*. Ketidaksihesuaian berada pada komponen lingkungan pengendalian, aktivitas pengendalian dan pemantauan. Sedangkan komponen penilaian risiko serta informasi dan komunikasi telah sesuai.

Kata Kunci: Pengendalian Internal, *Committee of Sponsoring Organization of Treadway Commission*, Persediaan Barang Dagang, Distributor Semen.

**ABSTRACT**

***EVALUATION OF INVENTORY INTERNAL CONTROL  
ON MERCHANDISE INVENTORY  
(Case Study at PT. Setia Tunggal Mulia)***

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*The aim of this study is to find out the appropriateness of the application of internal control of inventory in PT. Setia Tunggal Mulia with the internal control component according to the Committee of Sponsoring Organization of Treadway Commission. This research was important to do so that PT. Setia Tunggal Mulia could understand and evaluate internal controls and the application of internal control of merchandise inventory that has been applied.*

*The type of this research is a case study. This research used a comparative descriptive method with a qualitative approach that compared with theories and then describe the results of the analysis in the form of words and language. The data collection techniques used were observation, interviews, documentation, and questionnaires.*

*The results of the questionnaire from the research showed that internal control applied by PT. Setia Tunggal Mulia is already in compliance and some is not in accordance with the internal control component based on the Committee of Sponsoring Organizations of the Treadway Commission. Discrepancies are in the components of the control environment, control and monitoring activities. While the risk assessment component as well as information and communication are appropriate.*

*Keywords: Internal Controls, Committee of Sponsoring Organization of Treadway Commission, Merchandise Inventory, Cement Distributor*