

## ABSTRAK

### ANALISIS PENGENDALIAN INTERNAL MANAJEMEN PERSEDIAAN BARANG DAGANG (Studi Kasus di Denny's Mart Labuan Bajo-Cowang Dereng)

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Penelitian ini bertujuan untuk menilai tingkat kekuatan pengendalian internal manajemen persediaan barang dagang perusahaan Denny's Mart Labuan Bajo-Cowang Dereng yang diukur berdasarkan komponen pengendalian internal menurut standar *Committe Of Sponsoring Organization* (COSO). Dengan diketahui kekuatan pengendalian internal perusahaan maka permasalahan yang terkait dengan manajemen persediaan barang dapat di selesaikan atau dipecahkan. Dengan demikian tujuan manajemen persediaan barang dagang dapat dicapai.

Jenis penelitian yang dilakukan adalah studi kasus. Teknik pengumpulan data yang dilakukan adalah wawancara, dokumentasi, dan kuesioner. Teknik analisis data yang digunakan yaitu deskripsi kualitatif-komparatif.

Hasil penelitian menunjukkan bahwa tingkat kekuatan pengendalian internal manajemen persediaan barang dagang milik Denny's Mart Labuan Bajo-Cowang Dereng sebesar 78,36% sehingga masuk kategori Kuat. Namun pada komponen aktivitas pengendalian dan *monitoring*, terdapat masalah serius yang harus diselesaikan. Hal ini dikarenakan masalah pada komponen tersebut yang menjadi penyebab terjadinya masalah bagi persediaan barang dagang perusahaan.

Kata Kunci: Pengendalian Internal, Manajemen Persediaan, *Committe of Sponsoring Organization* (COSO).

## ABSTRACT

### ANALYSIS OF INTERNAL CONTROL OF GOODS INVENTORY MANAGEMENT (Case Study at Denny's Mart Labuan Bajo-Cowang Dereng)

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This study aimed to assess the strength level of Internal Control for Goods Inventory Management owned by Denny's Mart Labuan Bajo-Cowang Dereng which was measured based on the internal control component according to the Committee of Sponsoring Organization (COSO) standards. The research was conducted because Denny's Mart Cowang Dereng-Labuan Bajo had several problems related to internal control of their inventory management.

This type of research was a case study. Data collection techniques used were interviews, documentation, and questionnaires. The data analysis technique used to answer the problem is qualitative-comparative description.

The results showed that the strength level of internal control of inventory management for goods belonging to Denny's Mart Labuan Bajo-Cowang Dereng was 78.36%, so it was in the Strong category. However, in the components of controlling and monitoring activities, there were serious problems that must be resolved. This is because problems with these components were the cause of problems for the company's goods inventory.

*Keywords: Internal Control, Inventory Management, Committee of Sponsoring Organization (COSO)*