

**ABSTRAK**

**ANALISIS PENGENDALIAN INTERNAL  
PENGELOLAAN PERSEDIAAN BARANG DAGANG  
BERDASARKAN KOMPONEN PENGENDALIAN  
INTERNAL *COMMITTEE OF SPONSORING  
ORGANIZATION OF TREADWAY COMMISSION* (COSO)**

(Studi kasus di Usaha Dagang Mesran Motor)

I Nyoman Ananda Wilis Yogiswara

NIM: 162114102

Tujuan dari penelitian ini adalah untuk mengetahui penerapan pengendalian internal persediaan barang dagang yang telah diterapkan oleh UD. Mesran Motor berdasarkan komponen pengendalian internal menurut *Comittee of Sponsoring Organization of Treadway Commision* (COSO) dalam pengelolaan persediaan barang dagang. Penelitian ini penting dilakukan agar UD. Mesran Motor dapat mengetahui penerapakan pengendalian internal berdasarkan komponen pengendalian internal menurut COSO dalam pengelolaan persediaan barang dagang.

Jenis penelitian ini yaitu studi kasus dengan subjek penelitian yaitu pemilik dan setiap kepala bagian yang ada pada UD. Mesran Motor. Teknik pengumpulan data yang digunakan yaitu wawancara dan dokumentasi. Teknik analisis data yang digunakan yaitu deskriptif komparatif dengan melakukan perbandingan terhadap aktivitas pengendalian internal yang telah diterapkan UD. Mesran Motor dengan lima komponen yang terdiri dari tujuh belas prinsip pengendalian internal menurut COSO.

Berdasarkan hasil analisis perbandingan pengendalian internal persediaan barang dagang pada penelitian ini dapat disimpulkan bahwa UD. Mesran Motor telah menerapkan lima komponen serta 16 prinsip pengendalian internal menurut COSO sehingga berdasarkan penerapan pengendalian internal pengelolaan persediaan barang dagang oleh UD. Mesran Motor telah menerapkan sebagian besar komponen pengendalian internal menurut COSO dalam pengelolaan persediaan barang dagang.

Kata Kunci: Pengendalian Internal, Pengelolaan, Persediaan, COSO

**ABSTRAC**

**ANALYSIS OF THE INTERNAL CONTROL OF TRADE  
INVENTORY MANAGEMENT BASED ON THE  
CONTORL COMPONENTS OF THE INTERNAL  
COMMITTEE OF SPONSORING ORGANIZATION OF  
TREADWAY COMMISSION (COSO)**

(Case Study on Mesran Motor Trading Business)

I Noman Ananda Wilis Yogiswara

NIM : 162114102

*The purpose of this study was to determine of application of internal control over merchandise inventory that has been implemented by UD. Mesran Motor was based on an internal control component according to the Committee of Sponsoring Organization of Treadway Commission (COSO) in managing merchandise inventory. This research was important to do for UD. Mesran Motor to be able know the implementation of internal control component according to COSO in managing merchandise inventory.*

*This type of research was case study with research subjects, namely the owner and each head of the existing departement at UD. Mesran Motor. The data collection techniques used were interviews and documentation. The data analysis technique used in descriptive comparative by comparing the internal control activities that has been applied by UD. Mesran Motor with five components consisting of seventeen principles of internal control according to COSO.*

*Based on the results of the comparative analysis of internal control over merchandise inventory in this study, it can be concluded that UD. Mesran Motor has implemented five components and 16 principles of internal control according to the COSO so that it is based on the application of internal controls for the management of merchandise inventory by UD. Mesran Motor has implemented most of the internal control components according to COSO in managing merchandise inventory.*

*Keywords : Internal Control, Management, inventory, COSO*