

ABSTRAK

EVALUASI PENGENDALIAN INTERNAL SISTEM PEMBELIAN OBAT BERDASARKAN KOMPONEN PENGENDALIAN INTERNAL *COMMITTEE OF SPONSORING ORGANIZATION (COSO)*

(Studi Kasus di Klinik Santa Elisabeth Padangsidempuan Sumatera Utara)

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Penelitian ini bertujuan untuk menilai apakah pengendalian internal sistem pembelian obat di Klinik Santa Elisabeth Padangsidempuan telah sesuai dengan prinsip-prinsip pengendalian internal komponen *Committee of Sponsoring Organization of the Treadway Commission (COSO)*. Pengendalian internal memiliki tujuan yaitu menjaga harta yang dimiliki, ketepatan waktu pelaporan keuangan dan non keuangan, transparansi, dan kepatuhan pada peraturan perundang-undangan.

Jenis penelitian ini adalah studi kasus. Subjek penelitian yaitu kepala unit klinik, staf kefarmasian, dan bendahara. Teknik pengumpulan data yang digunakan yaitu wawancara dan dokumentasi. Teknik analisis data yang digunakan yaitu deskripsi komparatif dengan membandingkan antara pengendalian internal sistem pembelian obat dengan prinsip-prinsip pengendalian internal menurut COSO

Hasil penelitian menunjukkan bahwa ada 15 prinsip pengendalian internal sistem pembelian obat sudah sesuai dengan komponen COSO. Adapun komponen pengendalian internal COSO yang belum diikuti oleh klinik yaitu mempertimbangkan potensi *fraud* dan mengembangkan aktivitas pengendalian

Kata Kunci: Pengendalian Internal, sistem pembelian obat, *Committee of Sponsoring Organization of the Treadway Commission (COSO)*

ABSTRACT

EVALUATION OF INTERNAL CONTROL OF MEDICINE PURCHASE SYSTEM BASED ON INTERNAL CONTROL COMPONENTS COMMITTEE OF SPONSORING ORGANIZATION (COSO)

(Case Study at Santa Elisabeth Clinic, Padangsidempuan, North Sumatra)

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This study aims to assess whether the internal control of the drug purchasing system at the Santa Elisabeth Clinic Padangsidempuan has been in accordance with the principles of internal control components Committee of Sponsoring Organization of the Treadway Commission (COSO). Internal control has the objectives of maintaining owned assets, timeliness of financial and non-financial reporting, transparency, and compliance with laws and regulations.

This type of research is a case study. The research subjects were the head of the clinical unit, pharmacy staff, and treasurer. Data collection techniques used are interviews and documentation. The data analysis technique used was a comparative description by comparing the internal control of the drug purchasing system with the principles of internal control according to COSO.

The results showed that there were 15 principles of internal control of the drug purchasing system in accordance with the COSO component. The components of COSO internal control that had not been followed by clinics were considering the potential for fraud and developing control activities

Keywords: Internal Control, drug purchasing system, Committee of Sponsoring Organization of the Treadway Commission (COSO)