

## ABSTRAK

### **PENERAPAN PENGENDALIAN INTERNAL MENURUT COSO ATAS PENJUALAN MELALUI *MARKETPLACE*: *GRABFOOD*** (Studi Kasus Kedai OAK)

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Penelitian ini bertujuan untuk menilai apakah pengendalian internal atas penjualan melalui *marketplace* di Kedai OAK telah sesuai dengan prinsip komponen pengendalian internal menurut *Committee of Sponsoring Organization of the Treadway Commission* (COSO). Penelitian ini penting karena membantu manajemen mengawasi pelaksanaan pengendalian internal atas penjualan melalui *marketplace* untuk mencegah terjadinya kecurangan.

Penelitian ini menggunakan metode kualitatif. Teknik pengumpulan data yang digunakan yaitu observasi, wawancara, dan dokumentasi. Teknik analisis data yang digunakan yaitu analisis komparatif dengan membandingkan pengendalian internal atas penjualan melalui *marketplace* dengan prinsip komponen pengendalian internal menurut COSO.

Hasil penelitian menunjukkan terdapat 13 prinsip pengendalian internal atas penjualan melalui *marketplace* di Kedai OAK yang sudah sesuai dengan komponen COSO. Terdapat 3 prinsip pengendalian internal penjualan melalui *marketplace* di Kedai OAK yang sebagian sesuai dengan prinsip komponen pengendalian internal menurut COSO. Adapun prinsip pengendalian internal atas penjualan melalui *marketplace* yang tidak sesuai dengan prinsip pengendalian internal menurut COSO yaitu mengidentifikasi dan menganalisa perubahan signifikan yang dapat terjadi.

Kata kunci: pengendalian internal, penjualan melalui *marketplace*, *committee of sponsoring organization of the treadway commission* (COSO).

**ABSTRACT**

**THE IMPLEMENTATION OF COSO INTERNAL CONTROL  
ON MARKETPLACE-BASED SALES: GRABFOOD**  
(Case Study of OAK Coffee Shop)

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*This research aims to assess the internal control of OAK Coffee Shop marketplace-based sales is in accordance with the principles of internal control components according to the Committee of Sponsoring Organization of the Treadway Commission (COSO). This research was important because it assisted management in supervising the implementation of internal control of marketplace-based sales to prevent any fraud.*

*This study uses a qualitative method. Data collection techniques used are observation, interviews, and documentation. The data analysis technique used is comparative analysis by comparing internal control over sales through the marketplace with the principle of internal control components according to COSO.*

*The result showed that there are thirteen internal control principles of OAK Coffee Shop marketplace-based sales are in accordance with the COSO component. There are three principles of internal control selling through the marketplace at OAK Coffee Shop partly conformed to the COSO principles of the internal control component. In contrast, the principles that are not in accordance with COSO principles are identify and analyze significant changes that could occur.*

*Keywords: internal control, marketplace-based sales, committee of sponsoring organization of the treadway commission (COSO).*