

ABSTRAK

ANALISIS PENGENDALIAN INTERNAL ATAS PENGELOLAAN PERSEDIAAN BARANG DAGANG

(Studi Kasus di Hokky Mart Bima)

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Penelitian ini bertujuan untuk mengetahui apakah pengendalian internal persediaan barang dagang di Hokky Mart Bima sudah sesuai dengan komponen pengendalian internal menurut COSO (*Committee of Sponsoring Organization*). Penelitian ini dilakukan karena Hokky Mart Bima sering mengalami kekurangan stok persediaan barang yang berasal dari distributor.

Jenis penelitian yang dilakukan adalah studi kasus. Teknik pengumpulan data yang dilakukan adalah metode wawancara, dokumentasi, dan *checklist*. Teknik analisis data yang digunakan untuk menjawab rumusan masalah yang diangkat dalam penelitian ini adalah penelitian kualitatif dekriptif.

Hasil penelitian menunjukkan bahwa Hokky Mart Bima telah menerapkan sebagian besar pengendalian internal atas pengelolaan persediaan barang dagang sesuai dengan komponen pengendalian internal menurut COSO (*Committee of Sponsoring Organization*). Komponen yang belum sepenuhnya diterapkan yaitu penilaian risiko..

Kata kunci : Pengendalian Internal, Persediaan Barang dagang, *COSO(Committee of Sponsoring Organization)*.

ABSTRACT

***ANALYSIS OF INTERNAL CONTROL ON THE MANAGEMENT OF
MERCHANDISE INVENTORY***

(A Case Study at Hokky Mart Bima)

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This study aims to determine whether the internal control of merchandise inventory at Hokky Mart Bima is in accordance with the internal control components according to COSO (Committee of Sponsoring Organization). This research was conducted because Hokky Mart Bima often experienced a shortage of stock of goods from distributors.

This research is case study. The data analysis technique used are interviews, documentation, and checklist. The data analysis technique used to answer the problem formulation is descriptive qualitative..

The result showed that Hokky Mart Bima had implemented most of the internal control over the management of merchandise inventory in accordance with the internal control components according to COSO (Committee of Sponsoring Organization). The component that has not been fully implemented is risk assessment

Keyword : Internal Control, Merchandise Inventory, COSO (Committee of Sponsoring Organization).