

ABSTRAK

**EVALUASI SISTEM PENGENDALIAN INTERN TERHADAP
PERSEDIAAN BARANG JADI
Studi Kasus pada PT Aseli Dagadu Djokdja**

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Penelitian ini bertujuan untuk mengetahui sistem pengendalian intern persediaan barang jadi yang ada di PT Aseli Dagadu Djokdja dan menguji apakah sistem pengendalian intern persediaan barang jadi pada PT Aseli Dagadu Djokdja sudah dilaksanakan secara efektif. Objek penelitian ini adalah sistem pengendalian intern persediaan barang jadi pada PT Aseli Dagadu Djokdja.

Jenis penelitian ini adalah studi kasus. Teknik pengumpulan data adalah wawancara, observasi, dokumentasi, dan kuesioner. Teknik analisis data adalah metode sampling atribut. Pengujian ini dilaksanakan melalui pertimbangan deskripsi sistem pengendalian intern persediaan barang jadi di PT Aseli Dagadu Djokdja yang mempengaruhi resiko atas tingkat pengendalian intern yang terlalu rendah.

Hasil penelitian ini menunjukkan bahwa sistem pengendalian intern terhadap persediaan barang jadi sangat memadai (nilai relatif=95,24%). Sistem pengendalian intern persediaan barang jadi PT Aseli Dagadu Djokdja juga efektif, karena menunjukkan bahwa $DUPL=AUPL$ sebesar 5% berdasarkan hasil pengujian kepatuhan dengan menggunakan metode *Stop-or-Go Sampling*.

ABSTRACT

**AN EVALUATION ON INTERNAL CONTROL SYSTEM
OF FINISHED GOODS INVENTORY**

A Case Study at PT Aseli Dagadu Djokdja

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This study aims to analyse the internal control system of the existing inventory of finished goods applied at PT Aseli Dagadu Djokdja, and to test the effectiveness of its application. The object of this study is the internal control system of finished goods inventory at PT Aseli Dagadu Djokdja.

This research is a case study. Data was obtained through interviews, observation, documentation, and questionnaires. The data analysis technique applied was the attribute sampling method. The test was carried out by considering that the internal control system of finished goods inventory applied at PT Aseli Dagadu Djokdja could affect the risk resulted from the low level of internal control.

The research indicated that the control system of the finished goods inventory applied by the company is very adequate (relative value=95,24%). Further, using the stop or go sampling compliance testing method, the research found that the system of internal control of finished goods inventory at PT Aseli Dagadu Djokdja is effective, because it shows that AUPL=DUPL are 5%.