ABSTRAK

ANALISIS EFEKTIVITAS PENGENDALIAN INTERNAL DAN KOMPETENSI KARYAWAN DALAM MENDUKUNG PENCAPAIAN KUALITAS LAPORAN KEUANGAN PT PP (PERSERO) TBK PROYEK KATARAJA

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Penelitian ini menganalisis Efektivitas Pengendalian Internal dan Kompetensi Karyawan dalam Mendukung Kualitas Laporan Keuangan PT PP (Persero) Tbk Proyek Kataraja. Sebagai BUMN yang menangani proyek infrastruktur strategis bernilai besar, PT PP (Persero) Tbk dituntut untuk menerapkan sistem pengendalian internal yang efektif dan memiliki SDM yang kompeten guna menghasilkan laporan keuangan yang berkualitas, transparan, dan akuntabel sesuai dengan regulasi yang berlaku.

Penelitian ini menggunakan pendekatan kualitatif deskriptif dengan teknik pengumpulan data melalui wawancara mendalam, observasi, dan dokumentasi. Informan terdiri Pemimpin Proyek, Kepala Bagian Keuangan, Manajer Keuangan, dan Staf Akuntansi. Analisis data menggunakan model Miles dan Huberman meliputi reduksi data, penyajian data dan penarikan kesimpulan.

Hasil penelitian menunjukkan bahwa: 1)Pengendalian internal berjalan sangat efektif berdasarkan lima komponen COSO (2013) dalam Peraturan menteri BUMN Nomor PER-2/MBU/03/2023, meliputi lingkungan pengendalian, penilaian risiko, kegiatan pengendalian, informasi dan komunikasi, serta pemantauan; (2)Kompetensi Karyawan bagian keuangan berada pada tingkat tinggi melalui pengetahuan,keterampilan,watak serta motivasi; (3)kualitas laporan keuangan memenuhi standar tinggi dengan karakteristik relevan, andal, dapat dibandingkan dan dapat dipahami, serta menerapkan prinsip transparansi dan akuntabilitas; (4) Terdapat keterkaitan positif kuat antara efektivitas pengendalian internal, kompetensi karyawan dan kualitas laporan keuangan yang saling memperkuat dalam menghasilkan laporan keuangan berkualitas tinggi.

Kata Kunci: efektivitas, pengendalian internal, kompetensi karyawan, kualitas laporan keuangan

ABSTRACT

ANALYSIS OF THE EFFECTIVINESS OF INTERNAL CONTROL AND EMPLOYEE COMPETENCE IN SUPPORTING THE ACHIEVEMENT OF QUALITY FINANCIAL REPORT AT PT PP (PERSERO) TBK KATARAJA *PROJECT*

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This study analyze the effectiveness of internal control and employee competency in supporting the quality of PT PP (Persero) Tbk's Kataraja Project financial reports. As a state-owned enterprise (BUMN) handling a strategic, large-scale infrastructure project, PT PP (Persero) Tbk is required to implement an effective internal control system and employ competent human resources to produce high-quality, transparent, and accountable financial reports in accordance with applicable regulations.

This study uses a qualitative descriptive approach, with data collection techniques including in-depth interviews, observation, and documentation. Informants included the Project Leader, Head of Finance, the Finance manager, and Accounting Staff. Data analysis used the Miles and Huberman model, including data reduction, data presentation, and conclusion drawing.

The results indicate that: (1) Internal control is highly effective based on the five COSO (2013) component outlined in minister of BUMN Regulation Number PER-2/MBU/03/2023, including the control environment, risk assessment, control activities, information and communication, and monitoring; (2)Financial employees have high levels of Competence, demonstrated by their knowledge, skills, character/traits, and motivation; (3)The quality of financial reports meets high standards, with characteristic of relevance, reliability, comparability, and understandability, and applies the principles of transparency and accountability; (4) There is a positive, mutually reinforcing relationship between the effectiveness of internal controls, employee competence, and the quality of financial report, resulting in high-quality financial reports.

Keywords: effectiveness, internal control, employee competence, quality of financial report