

ABSTRAK

ANALISIS PENGENDALIAN INTERNAL ATAS MANAJEMEN PENGELOLAAN PERSEDIAAN BAHAN BAKU AYAM

Studi Kasus di Rocket Chicken Cabang Gayam

Budi Setio Aji

162114074

Universitas Sanata Dharma

Yogyakarta

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Penelitian ini bertujuan untuk mengetahui apakah penerapan pengendalian internal atas pengelolaan persediaan bahan baku ayam di Rocket Chicken Cabang Gayam sesuai dengan komponen pengendalian internal menurut *Committee of Sponsoring Organization of the Treadway Commission* (COSO). Penelitian ini dilakukan agar Rocket Chicken Cabang Gayam dapat memahami dan mengevaluasi penerapan pengendalian internal sehingga penerapan pengendalian internal dapat dilakukan secara tepat dan efektif untuk menjaga kualitas, kuantitas, ketepatan waktu, dan mencegah terjadinya kesalahan dalam pengelolaan persediaan.

Jenis penelitian yang dilakukan adalah studi kasus. Teknik pengumpulan data yang digunakan yaitu wawancara, dokumentasi, dan *checklist*. Teknik analisis data yang digunakan adalah analisis deskriptif komparatif, yaitu dengan mengolah data yang terjadi di lapangan dan membandingkan dengan teori-teori untuk diambil kesimpulan.

Hasil penelitian ini menunjukkan bahwa Rocket Chicken Cabang Gayam telah menerapkan pengendalian internal atas pengelolaan persediaan bahan baku ayam menurut COSO yang dibuktikan dari pelaksanaan pengendalian internal Rocket Chicken Cabang Gayam sesuai keadaan sebenarnya. Komponen yang belum sepenuhnya diterapkan yaitu lingkungan pengendalian, penilaian risiko, dan aktivitas pengendalian sehingga ada yang sesuai dan ada yang belum sesuai dengan COSO. Komponen informasi dan komunikasi serta pemantauan sudah sepenuhnya diterapkan sehingga sesuai dengan COSO.

Kata kunci: *Pengendalian internal, persediaan bahan baku, COSO*

ABSTRACT

**ANALYSIS OF INTERNAL CONTROL OVER THE MANAGEMENT OF
CHICKEN RAW MATERIAL INVENTORY**

Case Study at Rocket Chicken of Gayam Branch

Budi Setio Aji

162114074

University of Sanata Dharma

Yogyakarta

2020

This research aims to determine whether the application of internal control over the management of chicken raw material inventory in Rocket Chicken of Gayam branch in accordance with the internal control component according to the Committee of Sponsoring Organizations of the Treadway Commission (COSO). This research was conducted so that Rocket Chicken of Gayam branch can understand and evaluate the application of internal control so that the application of internal control can be carried out appropriately and effectively to maintain quality, quantity, timeliness, and prevent errors in inventory management.

This type of research is a case study. Data collection techniques used were interviews, documentation, and checklists. The data analysis technique used comparative descriptive analysis, which is by processing data that occurs in the field and comparing with theories to drawing conclusions.

The results of this study indicate that Rocket Chicken of Gayam branch has implemented the internal controls over the management of chicken raw material inventory according to COSO as evidenced by the implementation of internal control of the Rocket Chicken of Gayam branch in accordance with the actual circumstances. Components that have not been fully implemented are the control environment, risk assessment, and control activities so that there are components that are in accordance and not in accordance with COSO. The components of information and communication, and monitoring have been fully implemented so that it is in accordance with COSO.

Keywords: Internal control, Raw material inventory, COSO