

ABSTRAK

**EVALUASI PENGENDALIAN INTERNAL
MANAJEMEN PERSEDIAAN BARANG
BERDASARKAN KOMPONEN PENGENDALIAN
INTERNAL *COMMITTEE OF SPONSORING
ORGANIZATION OF TREADWAY COMMISSION*
(COSO)**

(Studi Kasus di Technical, Electrical & Safety Kota Baru)

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Pengendalian internal persediaan barang pada setiap perusahaan pasti berbeda tergantung kondisi yang ada di setiap perusahaan. Kesesuaian pengendalian internal persediaan barang sangat penting untuk setiap perusahaan. Penelitian ini bertujuan untuk menilai kesesuaian pengendalian internal manajemen persediaan barang berdasarkan komponen pengendalian internal *Committee Of Sponsoring Organization Of Treadway Commission* (COSO) di Technical, Electrical & Safety Kota Baru.

Jenis penelitian ini adalah studi kasus dengan subjek penelitian bagian manajemen yang ada di Technical, Electrical & Safety Kota Baru. Teknik pengumpulan data yang digunakan adalah Teknik wawancara, kuesioner, observasi dan dokumentasi. Teknis Analisis data yang digunakan adalah analisis deskriptif komparatif yaitu dengan membandingkan kegiatan pengendalian internal manajemen persediaan barang milik Technical, Electrical & Safety Kota Baru berdasarkan hasil wawancara kuesioner dan observasi dengan komponen pengendalian internal menurut COSO.

Hasil penelitian ini menunjukkan bahwa berdasarkan hasil analisis deskriptif komparatif dan rekap kuesioner sebagai indikator pendukung pengendalian internal manajemen persediaan barang yang diterapkan oleh Technical, Electrical & Safety Kota Baru sesuai dengan komponen pengendalian internal COSO. Komponen yang secara keseluruhan telah sesuai dengan komponen COSO adalah lingkungan pengendalian, penilaian risiko, informasi dan komunikasi dan *Monitoring*. Komponen yang belum sepenuhnya diterapkan yaitu komponen aktivitas pengendalian.

Kata Kunci: Pengendalian Internal, Manajemen Persediaan, *Committee Of Sponsoring Organization* (COSO).

ABSTRACT

**EVALUATION OF THE INTERNAL CONTROL OF
INVENTORY MANAGEMENT BASED ON THE
CONTROL COMPONENTS OF THE INTERNAL
COMMITTEE OF SPONSORING ORGANIZATION OF
TREADWAY COMMISSION (COSO)**

(Case Study at Technical, Electrical & Safety Kota Baru)

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Internal control of inventory at each company must be different depending on the conditions that exist in each company. The suitability of internal control of inventory is very important for every company. This research aims to assess the suitability of the implementation of internal control of inventory management based on the internal control components of the Committee Of Sponsoring Organization Of Treadway Commission (COSO) at the Technical, Electrical & Safety of Kota Baru.

This type of this research was a case study with the research subject of the management department in the Technical, Electrical & Safety of Kota Baru. Interview techniques, questionnaires, observation, and documentation was used to collect the data. The technical Analysis data was a comparative descriptive analysis by comparing the internal control activities of the Technical, Electrical & Safety Kota Baru inventory management based on the results of questionnaire interviews and observations with internal control components according to COSO.

The results of this study indicate that based on comparative descriptive analysis and questionnaire recap as a supporting indicator for internal control of inventory management implemented by Kota Baru Technical, Electrical & Safety are in accordance with the internal control components of COSO. Components that are in overall accordance with the COSO components are the control environment, risk assessment, information and communication and monitoring. Components that have not been fully implemented are components of control activities.

Keywords: internal control, inventory management, Committee Of Sponsoring Organization (COSO).