

ABSTRAK

ANALISIS PENGENDALIAN INTERNAL ATAS PERSEDIAAN BARANG DAGANG DI GUDANG BERDASARKAN *COMMITTEE OF SPONSORING ORGANIZATIONS* (COSO) (Studi Kasus Hanjaya Variasi Sukabumi)

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Penelitian ini bertujuan untuk mengetahui bagaimana penerapan pengendalian internal atas persediaan barang dagang yang dilakukan Hanjaya Variasi Sukabumi berdasarkan standar pengendalian internal menurut COSO (*Committee Of Sponsoring Organization*). Penelitian ini penting dilakukan agar Hanjaya Variasi Sukabumi dapat melakukan evaluasi terhadap pengendalian internal atas persediaan barang dagang.

Penelitian ini dilakukan dengan menggunakan studi kasus. Metode penelitian yang digunakan adalah metode kualitatif deskriptif. Data dikumpulkan melalui wawancara dan observasi. Teknik analisis data yang digunakan dalam penelitian ini adalah analisis deskriptif.

Hasil penelitian ini menunjukkan bahwa pengendalian internal atas persediaan yang diterapkan Hanjaya Variasi Sukabumi sudah diterapkan sesuai dengan COSO (*Committee Of Sponsoring Organization*) walaupun belum diterapkan secara efektif. Komponen yang diterapkan sesuai dengan COSO adalah komponen Lingkungan Pengendalian dan komponen Penilaian Risiko. Komponen aktivitas pengendalian dan komponen informasi dan komunikasi sudah diterapkan sesuai COSO namun tidak diterapkan secara efektif. Komponen aktivitas pengawasan tidak diterapkan secara efektif.

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

ABSTRACT

THE ANALYSIS OF INTERNAL CONTROL OVER WAREHOUSE MERCHANDISE INVENTORY IN ACCORDANCE TO COMMITTEE OF SPONSORING ORGANIZATIONS (COSO) (A Case Study at Hanjaya Variasi Sukabumi)

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This study aims to determine how the implementation of internal control over merchandise inventory by Hanjaya Variasi Sukabumi is reviewed based on COSO (Committee Of Sponsoring Organization) internal control frameworks. This research is important in order to enable Hanjaya Variasi Sukabumi evaluates the internal control of merchandise inventory.

This is a case study research. The research method used in this research is descriptive qualitative method. The data were collected by interviews and observations. The data analysis technique used in this research was descriptive analysis.

The results of this study indicate that the internal control over inventory applied by Hanjaya Variasi Sukabumi has been implemented in accordance to COSO (Committee Of Sponsoring Organization) although it has not been implemented effectively. The components implemented in accordance with COSO are the Control Environment component and the Risk Assessment component. The control activity component and the information and communication component have been implemented according to COSO although it has not implemented effectively. The monitoring activity component has not implemented effectively.

Keywords: Internal Control, Merchandise Inventory, COSO (Committee Of Sponsoring Organizations)