

**ABSTRAK**

**ANALISIS PENGENDALIAN INTERNAL SISTEM MENURUT COSO  
PADA PENJUALAN MELALUI APLIKASI GO-FOOD**

(Studi Kasus Alembana)

Aloysius Alfredo Lewa  
NIM: 182114045  
Universitas Sanata Dharma  
Yogyakarta  
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Penelitian ini bertujuan untuk menilai apakah pengendalian internal pada penjualan melalui *marketplace* di Alembana telah sesuai dengan prinsip komponen pengendalian internal menurut *Committee of Sponsoring Organization of the Treadway Commission* (COSO). Penelitian ini penting karena membantu manajemen dalam mengawasi pelaksanaan pengendalian internal pada penjualan melalui *marketplace* untuk mencegah terjadinya kecurangan selama penjualan.

Penelitian ini menggunakan metode kualitatif. Teknik pengumpulan data yang digunakan yaitu observasi, wawancara, dan dokumentasi. Teknik analisis data yang digunakan yaitu analisis komparatif dengan membandingkan pengendalian internal atas penjualan melalui *marketplace* dengan prinsip komponen pengendalian internal menurut COSO.

Hasil penelitian menunjukkan hampir semua prinsip pengendalian internal penjualan berbasis *marketplace* Alembana yang sesuai dengan komponen COSO. Terdapat satu prinsip pengendalian internal penjualan melalui *marketplace* di Alembana yang sebagian sesuai dengan prinsip COSO komponen pengendalian internal. Prinsip yang sebagian sesuai tersebut terdapat pada aktivitas pengendalian dimana Alembana belum memiliki prosedur yang sesuai jelas dan tertulis.

Kata kunci: pengendalian internal, penjualan melalui *marketplace*, *committee of sponsoring organization of the treadway commission* (COSO).

**ABSTRACT**

***INTERNAL CONTROL SYSTEM ANALYSIS ACCORDING  
TO COSO ON SALES THROUGH GO-FOOD MARKETPLACE  
(Case Study of Alembana)***

Aloysius Alfredo Lewa  
NIM: 182114045  
Sanata Dharma University  
Yogyakarta  
2023

*This study aims to assess whether the internal control of sales through the marketplace in Alembana is in accordance with the principles of internal control components according to the Committee of Sponsoring Organization of the Treadway Commission (COSO). This research is important because it assists management in overseeing the implementation of internal controls on sales through marketplaces to prevent fraud during sales.*

*This study used a qualitative method. The data collection techniques were observation, interviews, and documentation. The data analysis technique was comparative analysis by comparing the internal control over sales through the marketplace with the internal component control principles according to COSO*

*The results of the study show that almost all of the internal control principles for sales based on the Alembana marketplace are in accordance with the COSO components. There is one internal control principle for sales through the marketplace in Alembana which is partly in line with the COSO principles of the internal control component. The principle that is partly in accordance with this is found in control activities where Alembana has not had clear and written procedures.*

*Keywords: internal control, marketplace-based sales, committee of sponsoring organization of the treadway commission (COSO)*