

ABSTRAK

**PENERAPAN PENGENDALIAN INTERNAL
MENURUT COSO ATAS PENGELOLAAN
PERSEDIAAN BAHAN BAKU**
(Studi Kasus PT. Sabana Murah Asli)

Yohanes Hendro Novanto Meo

NIM: 182114155

Universitas Sanata Dharma

Yogyakarta

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Penelitian ini bertujuan untuk mengetahui apakah penerapan pengendalian internal atas pengelolaan persediaan bahan baku di PT. Sabana Murah Asli sesuai dengan komponen pengendalian internal menurut *Committee of Sponsoring Organization of the Treadway Commission* (COSO). PT. Sabana Murah Asli diharapkan dapat mengetahui dan memahami penerapan pengendalian internal berdasarkan komponen pengendalian internal menurut COSO dalam pengelolaan persediaan bahan baku untuk mencegah terjadinya kecurangan.

Jenis penelitian ini menggunakan metode kualitatif. Teknik pengumpulan data yang digunakan yaitu observasi, wawancara, dan dokumentasi. Teknik analisis data yang digunakan yaitu teknik analisis komparatif dengan melakukan perbandingan terhadap pengendalian internal atas pengelolaan persediaan bahan baku dengan komponen pengendalian internal menurut COSO.

Hasil penelitian menunjukkan terdapat empat belas prinsip pengendalian internal atas pengelolaan persediaan bahan baku di PT. Sabana Murah Asli yang sesuai dengan komponen pengendalian internal COSO. Tiga prinsip pengendalian internal atas pengelolaan persediaan bahan baku di PT. Sabana Murah Asli tidak sesuai dengan komponen pengendalian internal COSO yaitu, prinsip 1: menunjukkan komitmen terhadap integritas dan nilai etika yang berlaku, prinsip 5: mendorong individu untuk bertanggung jawab atas pengendalian internal untuk mencapai tujuan perusahaan, dan prinsip 13: memperoleh atau menghasilkan dan menggunakan informasi yang relevan untuk mendukung pengendalian internal.

Kata kunci: Pengendalian Internal, Persediaan Bahan Baku, *Committee of Sponsoring Organization of the Treadway Commission* (COSO).

ABSTRACT

***IMPLEMENTATION OF INTERNAL CONTROLS
ACCORDING TO COSO ON RAW MATERIAL INVENTORY
MANAGEMENT***

(Case Study of PT. Sabana Murah Asli)

Yohanes Hendro Novanto Meo

NIM: 182114155

Sanata Dharma University

Yogyakarta

2023

This research aims to determine whether the implementation of internal control over raw material inventory management at PT. Sabana Murah Asli complies with the internal control components according to Committee of Sponsoring Organization of the Treadway Commission (COSO). PT. Sabana Murah Asli was expected to be able to know and understand the application of internal control based on the internal control components according to COSO in managing raw material supplies to prevent fraud.

This type of research used qualitative methods. The data collection techniques used were observation, interviews and documentation. The data analysis technique used was a comparative analysis technique by comparing internal control over raw material inventory management with the control components of internal control according to COSO.

The research results showed that there were fourteen principles of internal control over raw material inventory management at PT. Sabana Murah Asli that complies with COSO internal control components. Three principles of internal control over raw material inventory management at PT. Sabana Murah Asli was not in accordance with COSO's internal control components, namely, principle 1: demonstrate commitment to integrity and applicable ethical values, principle 5: encourage individuals to be responsible for internal control to achieve company goals, and principle 13: obtain or produce and use relevant information to support internal control.

Keywords: Internal Control, Raw Material Inventory, Committee of Sponsoring Organization of the Treadway Commission (COSO).