

ABSTRAK

EVALUASI PENGENDALIAN INTERNAL ATAS PERSEDIAAN BARANG DAGANG DI PT BUMI PEMBANGUNAN PERTIWI CABANG MADIUN

Binti Kholifatul Rofi'ah
203209008

Penelitian ini bertujuan untuk mengetahui kesesuaian pengendalian internal atas persediaan barang dagang yang diterapkan oleh PT Bumi Pembangunan Pertiwi dengan standart pengendalian menurut *Committee of Sponsoring Organization (COSO)*. Sumber data yang digunakan adalah data primer dan data sekunder berupa wawancara, dokumentasi, dan observasi. Metode penelitian yang digunakan adalah penelitian kualitatif. Teknik analisa data dalam penelitian ini adalah dengan menjelaskan perbandingan standart pengendalian internal berdasarkan *Committee of Sponsoring Organization (COSO)*. Hasil penelitian menunjukkan bahwa penerapan pengendalian internal atas persediaan barang dagang di PT Bumi Pembangunan Pertiwi belum memadai berdasarkan standart pengendalian atas persediaan barang dagang menurut teori *Committee of Sponsoring Organization (COSO)*. Atas penelitian yang telah dilakukan dapat diambil kesimpulan bahwa dari lima komponen pengendalian internal menurut *Committee of Sponsoring Organization (COSO)*, terdapat dua komponen yang tidak memadai yaitu komponen penaksiran resiko, informasi dan komunikasi. Sedangkan komponen yang sudah memadai yaitu lingkungan pengendalian, aktivitas pengendalian, dan pemantauan.

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

ABSTRACT

EVALUATION OF INTERNAL CONTROLS OVER MERCHANDISE INVENTORY AT PT BUMI DEVELOPMENT PERTIWI MADIUN BRANCH

Binti Kholifatul Rofi'ah
203209008

This study aims to determine the suitability of internal control over merchandise inventory implemented by PT Bumi Pembangunan Pertiwi with control standards according to the Committee of Sponsoring Organization (COSO). Sources of data used are primary data and secondary data in the form of interviews, documentation, and observation. The research method used is qualitative research. The data analysis technique in this study is to explain the comparison of internal control standards based on the Committee of Sponsoring Organization (COSO). The results showed that the application of internal control over merchandise inventory at PT Bumi Pembangunan Pertiwi was inadequate based on the standard control over merchandise inventory according to the Committee of Sponsoring Organization (COSO) theory. Based on the research that has been done, it can be concluded that of the five components of internal control according to the Committee of Sponsoring Organizations (COSO), there are two components that are inadequate, namely the components of risk assessment, information and communication. While the components that are sufficient are the control environment, control activities, and monitoring.

Keywords: Internal control, Committee of Sponsoring Organization (COSO), Merchandise Inventory.