

**ANALISIS PENERAPAN SISTEM PENGENDALIAN INTERNAL ATAS
PERSEDIAAN BARANG DAGANG PADA
PT. INDOMARCO PRISMATAMA CABANG BOGOR 1**

ABSTRAK

Sistem Pengendalian Internal merupakan suatu perencanaan yang meliputi organisasi dan metode yang dikoordinasikan perusahaan untuk menjaga keamanan harta milik perusahaan, memeriksa ketelitian dan kebenaran data akuntansi, mendorong efisiensi, membantu mendorong dipatuhinya kebijakan manajemen yang telah ditetapkan. Dalam menerapkan sistem pengendalian internal, perlu adanya landasan yang dijadikan acuan salah satunya COSO (*Committe of Sponsoring Organization*). COSO memiliki 5 (lima) komponen pengendalian internal yaitu seperti lingkungan pengendalian, aktivitas pengendalian, penilaian risiko, informasi dan komunikasi serta pengawasan. Penelitian ini bertujuan untuk mengetahui penerapan sistem pengendalian internal atas persediaan barang dagang pada PT. Indomarco Prismatama Cabang Bogor 1 serta mengetahui kesesuaian penerapan sistem pengendalian internal atas persediaan barang dagang pada PT. Indomarco Prismatama Cabang Bogor 1 teori COSO. Metode analisis data dalam penelitian ini menggunakan metode analisis deskriptif kualitatif yaitu dengan menelaah dan mengkaji, kemudian memaparkan serta menjelaskan data-data yang diperoleh untuk mendapatkan deskripsi yang jelas dan lengkap terkait perlakuan pengendalian internal yang dilakukan oleh PT. Indomarco Prismatama Cabang Bogor 1. Hasil penelitian menunjukkan sistem pengendalian internal atas persediaan barang dagang pada PT. Indomarco Prismatama Cabang Bogor 1 secara keseluruhan sudah cukup sesuai dilaksanakan sesuai dengan teori pengendalian internal berdasarkan COSO walaupun ada sedikit kekurangan dalam sistem organisasi, dimana belum adanya pemisahan fungsi penerimaan dan penyimpanan persediaan barang dagang yang dilakukan oleh satu bagian saja, serta penyampaian informasi yang disampaikan terkait persediaan belum efektif sehingga terjadinya kesalahpahaman yang menyebabkan adanya kesalahan dalam pencatatan laporan persediaan barang dagang.

Kata Kunci : COSO, Sistem Pengendalian Internal dan Persediaan Barang Dagang.

ANALYSIS OF IMPLEMENTATION OF INTERNAL CONTROL SYSTEMS ON COMMODITY SUPPLY PT. INDOMARCO PRISMATAMA BOGOR 1

ABSTRACT

An internal control system is a planning system that includes the organization and methods coordinated by the company to maintain the security of the company's assets, check the rigour and accuracy of accounting data, promote efficiency, help promote compliance with established management policies. In implementing an internal control system, there is a need for a foundation to be used as a benchmark, one of which is COSO. (Committe of Sponsoring Organization). COSO has five components of internal control: control environment, control activities, risk assessment, information and communication and surveillance. This research aims to find out the application of the internal control system on the supply of goods in PT. Indomarco Prismaatama Branch Bogor 1 as well as know the appropriateness of the application of the internal control system on the supply of goods in PT. Indomarco Prismaatama Branch Bogor 1 according to the COSO theory. The method of data analysis in this study uses the method of qualitative descriptive analysis, i.e. by searching and studying, then displaying and explaining the data obtained to obtain a clear and complete description related to the treatment of internal controls carried out by PT. Indomarco Prismaatama Branch Bogor 1. The research results show that the internal control system for merchandise inventory at PT. Indomarco Prismaatama Bogor 1 Branch as a whole is sufficiently appropriate to be implemented in accordance with the theory of internal control based on COSO although there are slight deficiencies in the organizational system, where there is no separation of the functions of receiving and storing merchandise inventory which is carried out by only one section, as well as conveying related information inventory is not yet effective, resulting in misunderstandings that cause errors in recording merchandise inventory reports.

Keywords: COSO, Internal Control System and Commodity Supply.