

Evaluasi efektivitas sistem pengendalian internal siklus persediaan pada Perum Bulog subdivisi Regional X = Evaluation of effectiveness of internal control system in inventory cycle at Perum Bulog Subdivisi Regional X / Elis Nurhayati

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Abstrak

[ABSTRAK

Penelitian ini membahas mengenai evaluasi efektivitas sistem pengendalian internal pada siklus persediaan pada Perum BULOG. Persediaan merupakan aset yang memiliki nilai paling besar dibandingkan aset lainnya pada Laporan Posisi Keuangan Perum BULOG. Sistem pengendalian internal pada siklus persediaan diperlukan untuk meningkatkan keandalan akun persediaan pada laporan keuangan. Penelitian ini adalah penelitian kuantitatif dengan studi kasus pada Perum BULOG Subdivre "X". Pengumpulan data dan informasi diperoleh melalui observasi, pengumpulan prosedur terkait siklus persediaan dan pengendalian internal yang sudah ada, wawancara dan melalui survey dengan menggunakan kuesioner kepada para pegawai di Perum BULOG Subdivre "X". Dari penelitian ini diketahui bahwa Efektifitas Sistem Pengendalian Internal Siklus Persediaan pada Perum BULOG Subdivre "X" cukup baik untuk meningkatkan keandalan akun persediaan pada laporan keuangan. Seluruh komponen pengendalian internal siklus persediaan telah dilaksanakan dengan cukup efektif, namun masih harus ditingkatkan agar efektivitasnya meningkat.

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ABSTRACT

This study evaluates the effectiveness of internal control in inventory cycle at Perum BULOG. Inventory is the largest item in the assets category on the consolidated statement of Perum BULOG financial position. Internal control system in inventory cycle is important to improve inventory account reliability in financial reporting. This study is a quantitative research which use study case at Perum BULOG Subdivre "X". Data and information was collected from observation, current procedur inventory cycle and internal control review, interview, and questionnaire to sampled employees at Perum BULOG Subdivre "X". From this study, it can be concluded that the effectiveness of internal control in inventory cycle at Perum BULOG subdivire "X" is adequate to improve inventory account reliability in financial reporting. The implementation of internal control component in inventory cycle is sufficient with several rooms for improvement, This study evaluates the effectiveness of internal control in inventory cycle at Perum BULOG. Inventory is the largest item in the assets category on the consolidated statement of Perum BULOG financial position. Internal control system in inventory cycle is important to improve inventory account reliability in financial reporting. This study is a quantitative research which use study case at Perum BULOG Subdivre "X". Data and information was collected from observation, current procedur inventory cycle and internal control review, interview, and questionnaire to sampled employees at Perum BULOG Subdivre "X". From this study, it can be concluded that the effectiveness of internal control in inventory cycle at Perum BULOG subdivire "X" is adequate to improve inventory account reliability in financial reporting. The implementation of internal control component in inventory cycle is sufficient with several rooms for improvement]