

Analisis sistem pengendalian internal pada siklus pengeluaran unit A = The analysis of internal control system on expenditure cycle in unit A / Hera Khairunnisa

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Abstrak

ABSTRAK

Penelitian ini dilatarbelakangi oleh adanya temuan auditor internal atas siklus pengeluaran Unit A. Temuan Auditor Internal tersebut menunjukkan adanya ketidaksesuaian antara pelaksanaan dengan desain pengendalian internal pada siklus pengeluaran. Terdapat pula temuan berupa adanya penumpukan buku pembelajaran di gudang Unit A. Penelitian ini bertujuan untuk menganalisis dan memberi usulan pada sistem pengendalian internal siklus pengeluaran Unit A dengan membandingkan komponen-komponen dalam kerangka pengendalian internal dari Committee of Sponsoring Organizations of the Treadway Commission COSO. Metode analisis data menggunakan analisis kualitatif dengan mengumpulkan data yang bersumber dari wawancara, telaah dokumen, dan tinjauan pustaka. Dari hasil penelitian ini, dapat disimpulkan bahwa terdapat kelemahan dari seluruh komponen pengendalian internal COSO pada Unit A. Namun kelemahan tersebut hanya terdapat pada sembilan prinsip dari 17 prinsip yang ada. Kesimpulan atas lingkungan pengendalian yaitu karyawan belum menyadari eksistensi dan fungsi dari SOP, belum ada pelatihan rutin bagi karyawan akuntansi, dan lainnya. Kesimpulan atas penilaian risiko yaitu entitas belum memiliki identifikasi risiko formal dan tertulis dan belum mempertimbangkan potensi kecurangan. Kesimpulan atas aktivitas pengendalian yaitu entitas belum menerapkan aktivitas pengendalian yang sejalan dengan pengendalian risiko. Kesimpulan atas informasi dan komunikasi yaitu entitas belum memiliki standar informasi atas kelengkapan data pendukung transaksi pengeluaran. Kesimpulan atas pemantauan yaitu manajer logistik belum melakukan pemantauan optimal atas proses penerimaan barang di gudang.

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ABSTRACT

This research is motivated by the auditor findings on the expenditure cycle of Unit A. Internal auditor findings showed incompatibility between the implementation and design of internal control on the expenditure cycle. There are also findings of the excess book purchased in a warehouse of Unit A. This research aims to analyze and give proposal on internal control system in expenditure cycle of Unit A by comparing components on the Committee of Sponsoring Organizations of the Treadway Commission COSO internal control framework. The method of analysis data is using qualitative analysis by gathering data with interview, document review, and literature review. This research result shows that there are weakness of all COSO internal control components of Unit A. However, the weakness is only found in the 9 principles out of 17 principles that exist. Conclusions from environment control are employees are not aware of the existence and function of operational standards, and there is no regular training for accounting employees, and others. Conclusions from risk assessment are that the entity has no formal and written risk identification and has not considered the potential for entity fraud. Conclusion from control activities is that the entity has not implemented control activities in line with risk control. Conclusion from information and communication is that the entity does not have standard information on the completeness of supporting data cash

disbursement transactions. Conclusion from monitoring is that the logistic manager has not conducted optimal monitoring of the process of receiving goods in the warehouse..Keywords Internal control system expenditure cycle cash disbursement COSO Internal Control Framework.