

Perancangan standard operating procedures SOP pada aktivitas pengadaan dan pengelolaan aset tetap PT. ABC = Design of standard operating procedures sop on fixed assets procurement and management activities at PT. ABC

Ginting, Triyanda Agustin, author

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Abstrak

Tujuan dari penelitian ini adalah untuk memahami sistem pengendalian internal yang telah diterapkan oleh PT ABC terkait aktivitas pengadaan dan pengelolaan aset tetap, serta mengidentifikasi risiko terkait aktivitas tersebut sebagai dasar analisis atas sistem pengendalian internal yang berjalan dan memberikan rancangan standard operating procedure pada aktivitas pengadaan dan pengelolaan aset tetap PT ABC. Penelitian ini merupakan penelitian kualitatif dengan metode studi kasus pada PT ABC yang bergerak di bidang jasa sarana penunjang bidang pendidikan. Data dikumpulkan dengan metode observasi, wawancara, dan studi dokumentasi. Instrumen penelitian yang digunakan dalam penelitian ini yaitu kerangka kerja pengendalian internal COSO yang terintegrasi. Hasil penelitian menunjukkan perusahaan telah memiliki pengendalian internal namun pengendalian internal yang berjalan belum diformalkan dan berdasarkan hasil analisis risiko masih terdapat risiko yang belum memiliki aktivitas pengendalian. Oleh karena itu, penulis memberikan rekomendasi perbaikan dalam bentuk usulan rancangan standard operating procedure SOP terkait aktivitas pengadaan dan pengelolaan aset tetap yang disesuaikan dengan kebutuhan PT ABC.

.....This research aims to analyze internal control system and propose a design of standard operating procedures SOP for fixed asset procurement and management activities in PT ABC. This is a qualitative research with case study method at PT ABC which is engaged in rental fixed assets for supporting education facilities. We have interviewed the management of PT ABC, conducts observation, and analysis internal documents. Based on those data, we analyze the internal control system that has been implemented by PT ABC related with procurement and management activities of fixed assets, including identifying risk in those activities as the basis for the analysis of the ongoing internal control system. The results show that there are some weakness on internal control system, especially related to fixed assets management activities.

Therefore, some risks have not been mitigated yet. In addition, the Company has not formalized internal control procedure yet, which caused unstructured implementation. Therefore, this research provides recommendation for improvement in internal control activities and proposed a design of standard operating procedure SOP related to procurement and management activities of fixed assets that tailored with the PT ABC needs. Keywords Fixed Assets, Internal Control, Identify Risk, Control Activity, Fixed Assets Procurement and Management Activities.