

Analisis penerapan operational risk assesment berdasarkan aktivitas pengendalian COSO pada account receivable cycle dan account payable cycle (studi kasus : business unit IMS PT. X) = Analysis of operational risk assesment implementation based on COSO contolling activity at account receivable and account payable cycle (study case : business unit IMS PT. X)

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Abstrak

Tesis ini membahas mengenai analisis aktivitas pengendalian internal di salah satu divisi business unit di suatu perusahaan logistik. Penelitian ini adalah penelitian studi kasus dengan metode penelitian yang digunakan berupa wawancara dan observasi beserta studi kepustakaan. Struktur organisasi yang bersifat desentralisasi menyebabkan bahwa fungsi aktivitas pengendalian dipegang sepenuhnya oleh masing masing divisi di PT X. Hasil penelitian ini menunjukkan bahwa aktivitas pengendalian yang dijalankan pada Business Unit IMS masih mengalami kelemahan yang dapat menyebabkan potensi risiko di beberapa hal. Aktivitas pengendalian pada proses piutang dan proses utang yang menjadi tanggung jawab Business Unit IMS memerlukan perbaikan, sehingga dapat meminimalisir risiko yang dapat merugikan perusahaan.

<hr>The purpose of this thesis is to analyze internal control activity of a business division unit in a logistic company. This thesis is a study case research which was prepared by the interview method, observation, and literature study. Decentralized organization structure set the control activity function is fully authorized by each division in PT X. The result of this thesis indicates the control activity run in IMS business unit has certain vulnerabilities that could pose several risks. Control activity on account receivable and payable process still needs some improvements to minimize potential risk detrimental to the company.