

## Evaluasi Penerapan Internal Control Over Financial Reporting dalam pengendalian Siklus Aset Tetap: Studi pada PT ABC = Evaluation of Implementation of Internal Control Over Financial Reporting in The Control of Fixed Asset Cycle: Study on PT ABC

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### Abstrak

#### **ABSTRAK**

Penelitian ini bertujuan untuk menganalisis penerapan Internal Control Over Financial Reporting terutama pada tahapan proses perencanaan dan sertifikasi oleh business process owner serta pengujian atas sertifikasi yang diuji oleh Control Group untuk siklus bisnis aset tetap yang dilakukan di PT. ABC. Kewajiban melaksanakan Internal Control Over Financial Reporting berdasarkan COSO Internal Control Framework akibat posisi perusahaan yang merupakan anak perusahaan dari PT. XYZ, dimana PT. XYZ melakukan penerbitan Global Bond. Atas barang dan jasa yang diperoleh perusahaan yang digunakan untuk operasi dan investasi perusahaan dapat di Cost Recovery kepada SKK Migas. Cost Recovery dianggarkan melalui Work Plan & Budget salah satunya capital expense dalam bentuk Authorization of Expenditure, yang dikelola perusahaan melalui proses bisnis aset tetap. ICOFR di PT.ABC sudah dilaksanakan sejak 2012 namun masih terdapat temuan terkait aset tetap di tahun 2016. Hasil dari penelitian ini yaitu Internal Control Over Financial Reporting yang diterapkan dalam siklus bisnis perusahaan terkait aset tetap yang dilakukan di PT.ABC belum memenuhi prinsip pengendalian berdasarkan COSO integrated framework dan membutuhkan perbaikan untuk meningkatkan keyakinan yang mencukupi bahwa pengendalian dalam siklus bisnis aset tetap terkait ICOFR telah berjalan secara efektif.

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#### **ABSTRACT**

This study aimed to analyze the application of Internal Control Over Financial Reporting, especially at this stage of the planning process, certification by business process owner and testing for certification tested by the Control Group for the business cycle of fixed assets in PT. ABC. The obligation to implement Internal Control Over Financial Reporting adopted from COSO Internal Control Framework arise due to the position of a company that is a subsidiary of PT. XYZ, which PT. XYZ make the issuance of Global Bonds. Goods and services acquired by company and used for operating and investment can be in Cost Recovery to SKK Migas. Cost Recovery is budgeted through the Work Plan & Budget, one of the activity related cost recovery is the capital expense in the form of Authorization of Expenditure, which is managed by the company through a fixed asset business process. ICOFR in PT. ABC has been implemented since 2012 but there are still findings related to fixed assets in 2016. ICOFR in PT. ABC has been implemented since 2012 but there are still findings related to fixed assets in 2016. The result of this research is Internal Control Over Financial Reporting applied in the business cycle of the company related to fixed assets conducted in PT. ABC has not fulfilled the principle of control based on The COSO is integrated framework and requires improvements to enhance sufficient confidence that controls in the fixed asset business cycle associated with ICOFR have worked effectively.